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GOVERNMENT OF INDIA
LAKSHADWEEP ADMINISTRATION
DEPARTMENT OF PRINTING & STATIONERY

Kavaratti Island
Dated: 12.12.2022

NOTIFICATION

F.No.101/01/2022-PS&T (VAT): Whereas the draft Lakshadweep Value Added Tax Regulation 2022 was published by the Administration of the Union Territory of Lakshadweep in an Extra Ordinary Issue of Lakshadweep Gazette Vol. LVIII No.36 dated: 29th September 2022.

And whereas, no objections and comments / suggestions have been received in respect of the Lakshadweep Value Added Rules, 2022.

And therefore, in exercise of the powers conferred by section 114 of the Lakshadweep Value Added Tax Regulation 2022, the Administrator, Union Territory of Lakshadweep is pleased to make the following rules;

CHAPTER I
Preliminary

1. **Short title and commencement**:
   (1) These rules may be called the Lakshadweep Value Added Tax Rule, 2022
   (2) This shall come into force with effect from the date of Notification in the official Gazette
2. **Definitions:**
   (1) In these Rules, unless the context otherwise requires,-
   (a) "Regulation" means the Lakshadweep Value Added Tax Regulation, 2022
   (b) "Form" means a form appended to these Rules;

(c) "Schedule" means a schedule appended to the Regulation;

(d) "Section" or "sub section" means a section or sub-section of the Regulation

(2) Words and expressions defined in the Regulation and used but not defined in these rules have the same meaning as assigned to them in the Regulation.

(3) Unless otherwise specified in these rules:-

(i) words importing in the masculine gender shall include the feminine gender;

(ii) words in singular shall include their plural and vice versa;

(iii) expressions referring to "writing" shall include printing, typing, lithography, photography and other methods of representing or reproducing words in a visible form;

(iv) with reference to a person who is unable to sign his name, the words "signature" shall include his "thumb impression" or other mark duly attested to signify his signature.

(v) Signature shall include digital signature.

(4) In these rules, unless the context otherwise requires,-

(a) "address for service" means the address determined in accordance with rule 21;

(b) "appropriate Government treasury" means Pay and Accounts Offices of Reserve Bank of India or Canara Bank, State Bank of India, or such other Scheduled Bank within the meaning of the Reserve Bank of India Regulation, 1934 (2 of 1934) or any other Bank as may be notified by the Commissioner;

(c) Deputy Commissioner under the Lacadive, Minicoy and Amindivi Islands Land Revenue and Treasury Regulation, 1965 under this Rule and Lakshadweep VAT Regulation, 2022 means Collector as defined in Lacadive, Minicoy and Amindivi Island Land Revenue and Tenancy Regulation 1965

(d) "quarter" means the period of three calendar months-

(i) April 1 to June 30;

(ii) July 1 to September 30;

(iii) October 1 to December 31; and

(iv) January 1 to March 31.

CHAPTER II
Incidence and levy of Tax

3. Composition Scheme

Section: 16	**Forms: 01 to 03**

(1) A dealer making an application for registration under section 19 and opting for payment of tax under sub- section (1) of section 16, shall specify his intention to pay tax under section 16.

(2) A dealer paying tax at the rates specified in section 4 may elect to pay tax under section 16 only from the beginning of the following year by making an application in Form UTL VAT-01 within 30 days from the first day of the beginning of the following year.

(3) A person who is eligible under sub-section (3) of section 16 and elects to pay tax under sub-section (1) of section 16 shall, on or before the year of the commencement of the Regulation, file an application in form UTL VAT -02, specifying his intention to pay tax under section 16 and give particulars of trading stock, raw material, packaging materials and finished goods held on the date of commencement of the Regulation and on which he is liable to pay tax under sub-section (6) of section 16.

(4) If a dealer, who has elected to pay tax under sub-section (1) of section 16, desires to reverse his option under sub-section (2) of section 16, he shall file an application in form UTL VAT-03 within 30 days from the first day of the beginning of the following year.

(5) A Dealer who is covered by sub-section (10) of section 16 shall give intimation to the Commissioner in form UTL VAT-03 A.

3A Registration, furnishing of security, payment of tax and assessment of casual trader

Section: 16 (13)	**Form: 04A, 06A, 16A**

(1) A casual trader shall, atleast three days before commencing his business in Lakshadweep, make an application in form UTL VAT-4A in person or through his authorized agent to the Commissioner.

(2) The Commissioner shall, after registration is granted, issue him a registration certificate in form UTL VAT -6A along with as many forms UTL VAT– 34 and UTL VAT- 35 as are reasonably required, against payment of the price thereof, if any.

(3) Every casual trader shall furnish a return in form UTL VAT– 16A which shall be accompanied with the proof of payment of tax and unused forms UTL VAT– 34 and UTL VAT- 35, if any.

CHAPTER III
Tax Credit

1. Apportionment of tax credit

Section:- 9 (4), 10 (2)	*Form: Nil*

Where a dealer has purchased goods intended to be used for the purpose specified in sub-section (1) of section 9 and the goods are subsequently used fully or partly for other purposes as specified in sub-section (4) of section 9 or the goods or goods manufactured out of such goods are exported from Lakshadweep by way of transfer, the tax credit claimed shall be reduced under section 10, in the following manner:-

(i) In case commodity- wise accounts are maintained by the dealer clearly correlating used of goods for making sales under sub-section (1) of section 9 and for other purposes, the tax credit shall be reduced by the amount of input tax paid on the purchases used for such other purpose.

(ii) In case commodity- wise accounts are maintained by the dealer clearly correlating use of goods for making sales referred in sub-section(1) of section 9 and for transfer of goods or goods manufactured out of such goods, the tax credit shall be reduced in the manner specified in rule 7.

(iii) In case commodity-wise accounts are not maintained by the dealer clearly correlating use of goods for making sales referred to in clause (i) above, the reduction of tax credit shall be calculated on the basis of the purchase price of such goods immediately preceding their use for other purpose or their fair market value, whichever is higher.

(iv) In case commodity-wise accounts are not maintained by the dealer clearly correlating use of goods for making sales referred to in clause (ii) above, the reduction of tax credit shall be calculated on the basis of the purchase price of such goods immediately preceding to their transfer or their fair market value, whichever is higher, and the input tax credit shall be reduced in the manner specified in rule 7.

4A. Restriction and conditions governing tax credit

Section: 9(1),9 (2), 10(5)	***Form: Nil***

(1) Before allowing the claim of input tax credit to a dealer, the assessing authority may satisfy itself that the condition laid down in sub-section (1) of section 9 of the Regulation are also satisfied.

(2) The provision of sub-section (5) of section 10 of the Regulation relating to proportionate reduction of tax credit on purchases of goods sold at a price lower than the purchase price shall apply to the cases where, during the tax period, the dealer receives credit note or notes from the selling dealers on account of discount, commission, rebate, remission in price or incentive, or by whatever name called.

Explanation- For the removal of doubt, it is hereby clarified that the provisions of sub-section (5) of section 10 of the Regulation shall not apply to a case where in the ordinary course of business the goods are sold by a dealer at a loss.

(3) In the cases where the sale has been made at price lower than the purchase price in pursuance of the administered prices of the oil companies, that is to say, Indian Oil Corporation, Hindustan Petroleum Corporation Ltd. and Bharath Petroleum Corporation Ltd. The provision of section 10 (5) shall not apply.

5. Reduction of Tax Credit

Section: 9 (6) & 10 (3)	*Form: Nil*

(1) For the purpose of sub-section (5) of section 9 and [2][sub-clause (ii) of clause (c) of] sub-section (3) of section 10, the tax credit shall be reduced in the case of goods specified in the first Schedule by 40 percentages:-

(2) Where a dealer has transferred any goods in the circumstances specified under sub-section (5) of section 9 and has made a reduction of tax credit by the prescribed percentage, he shall be entitled to claim the tax credit so reduced when he brings such goods back into Lakshadweep for sale of which tax is payable under section 3 or for sale in the course of inter- State trade or commerce or for sale outside Lakshadweep or for sale in the course of exports out of the territory of India, subject to the condition that the goods brought back to Lakshadweep are the same goods as originally transferred [1][or the goods processed or manufactured out of the goods as originally transferred]

(3) Where any goods or goods manufactured out of such goods are lost or destroyed, the dealer shall not be eligible to claim tax credit on such goods and the credit taken in any earlier tax period shall be reversed in the tax period in which goods are claimed to have been lost or destroyed.

5A Adjustment to tax

Section: 8 (1) (e)	*From: Nil*

Where adjustment of tax arises under clause (e) of sub-section (1) of section 8 by reason of the whole or part of the price owed by the buyer for the purchase of goods having been written off by the dealer as bad debt, the dealer shall make such adjustment to the extent of the tax on the price written off as bad debt provided such price has been written off his books of accounts and the price so written off has also been claimed by the dealer as deduction under section 36 of the Income Tax Regulation, 1961 (43 of 1961):

PROVIDED that where the price so written off relates to the sale of goods taxable at different rates of tax specified under section 4, the adjustment shall be made by the allocating the price so written off to various amounts outstanding in the following order:-

(i) any interest amount due and outstanding;

(ii) sale price of any exempt goods;

(iii) sale price of goods taxable at the rate mentioned in the Schedule-I of Lakshadweep Value Added Tax Regulation, 2022

PROVIDED FURTHER that where the price so written off is recovered subsequently either in whole or part, it shall be deemed to be the sale of goods by him in the tax period in which such price is recovered and the dealer shall make an adjustment in calculating the tax payable for the same tax period by allocating the recovered amount to the amounts stated above in the reverse order.

5B Adjustment of tax due to retrospective reduction of tax liability by virtue of the Lakshadweep Value Added Tax Regulation, 2022

Section : 4,15,105 (4)	***Form: Nil***

A dealer, in consequence of the retrospective operation of-

(a) the eligibility to claim input tax credit on purchase of second hand goods from the resident seller under sub-section (2) of section 15;

Shall re-compute his tax liability and shall make adjustments on account of excess amount of tax deposited under the Regulation, if any, in the first return which is due to be filled after the date of Notification of the Lakshadweep Value Added Tax Regulation, 2022

PROV IDED that the dealer shall not make the adjustment of the excess amount of tax deposited unless such excess amount has been refunded to the purchaser;

PROVIDED FURTHER that the dealer shall submit the proof of the amount so refunded to the purchaser along with his return mentioned above.

6. Treatment of stock brought forward during transition

Section: 14 (2)	***Form: Nil***

For the purpose of sub-section (1) of section 14, the amount of tax borne shall be-

(a) where the dealer holds an invoice issued by a dealer registered under the Lakshadweep Value Added Tax Regulation, 2022 in respect the opening stock which separately states the amount of tax paid at the point specified under section 5 of the said Regulation, the amount of such tax as is allocable to the opening stock; or

(b) in any other case, an amount calculated according to the formula-

F x P x 75%

where-

F = the tax fraction, (r/(r+100)) [where 'r' is the rate of tax under the Lakshadweep Value

Added Tax Regulation, 2022 to the opening stock].

P = the price paid for the opening stock

7. Credit on second hand goods purchased by a registered dealer from a resident seller not registered under the Regulation

Section: 25	*Form: Nil*

(1) No input tax credit shall be claimed on second hand goods purchased by a registered dealer from a resident seller who is not registered under the Regulation, unless the registered dealer has in his possession adequate proof of the amount paid for such goods in the form of an invoice or receipt signed by such a resident seller containing the following, namely-

(a) the description of the goods;

(b) the amount paid for the goods;

(c) the name and address of the resident seller; and

(d) the Permanent Account Number (PAN), if any, of the resident seller.

(2) No input tax credit shall be claimed under section 15 by a registered dealer on purchase of second hand goods unless the dealer has in his possession original invoice or cash memo issued under the Regulation for purchase of said goods in Lakshadweep by the resident seller.

8. Document for availing of credit

Section: 20 (1)	*Form: 19*

(1) A dealer requiring furnishing statement of trading stock and raw material under clause (c) of sub-section (1) of section 20 shall furnish the same in form UTL VAT- 19 within 7 days of his registration taking effect.

(2) No input tax credit shall be allowed on the trading stock or raw materials held by a dealer who is registered or re-registered at the time when such registration or re-registration takes effect, unless the dealer has in his possession adequate proof of the amount of input tax paid in the form of a tax invoices issued by a registered dealer to the dealer claiming the tax credit.

CHAPTER IV
Registration, Approval and Permission

9. Application- General

Section: 19	*Form: Nil*

(1) Every application under the Regulation for registration as a dealer or for the amendment or cancellation thereof, shall-

(i) be furnished in the form prescribed in these Rules;

(ii) contain the information and particulars required in the relevant form;

(iii) be signed and verified by the person or authority mentioned in section 29 and in the manner specified in the relevant form;

(iv) be accompanied by all documents mentioned in the Form;

(v) be accompanied by proof of payment of the fee as prescribed in Annexure 1 to these rules; and

(vi) be accompanied by security in the prescribed amount.

(2) Where no form is prescribed in these rules, the application may be made in writing served on the Commissioner:

PROVIDED that the Commissioner may require that the application be re-submitted in a Form or manner as may be specified by the Commissioner.

(3) The Commissioner shall issue a receipt acknowledging receipt of an application at the time the application is furnished.

10. Application for registration as a dealer

Section: 19	*Form: 04*

(1) A dealer who is required to apply for registration under section 18 shall make an application for registration to the Commissioner in form UTL VAT-04 within a period of 30 days from the date of his becoming liable to pay tax under the Regulation and shall pay the filing fee as prescribed in Annexure 1 of these rules.

(2) The dealer shall provide such further information as may be required by the Commissioner.

11. Processing application for registration as a dealer

Section: 19 (3) (b)	*Form: 05*

Every notice issued to an applicant under clause (b) of sub-section (3) of section 19 shall be in form UTL VAT -05 and shall be served on the applicant in the manner specified in Rule 59.

12. Certificate of Registration

Section: 19, 24	*Form: 06*

(1) The commissioner, after due verification of the application and the supporting documents, shall grant a Certificate of Registration in form UTL VAT– 06. The

Commissioner shall grant single registration to a dealer who has within Lakshadweep, more than one place of business.

(2) A dealer shall be deemed to be registered under the Regulation from the date of the receipt of his application for registration as specified in sub-rule (1) above or from the date the dealer has become liable to pay tax except where any other date has been specified in the Certificate of Registration.

(3) Every registered dealer shall retain and prominently display the Certificate of Registration at its principal place of business and a certificate copy thereof at all other places of business in Lakshadweep. [*Further, the dealer shall also prominently display his TIN and Ward Number outside the main entrance of all places of business in Lakshadweep.]*

(4) A registered dealer may obtain from the Commissioner, on payment of the fee prescribed in Annexure 1 to these rules, a duplicate of the Certificate of Registration where the original has been lost, destroyed or defaced or a certified copy or copies on payment of the fee prescribed in Annexure 1 to these rules for the purpose specified in sub-rule (3).

(5) The Commissioner shall issue a fresh Certificate of Registration under the Regulation to every dealer who is registered by virtue of section 24.

13. Amendment of Registration

Section: 21	***Forms: 07, 08***

(1) An application for amendment to an existing registration shall be made in form TUL VAT – 07.

(2) Any amendment to the existing registration as a dealer shall be intimated by the commissioner in form UTL VAT – 08

14. Cancellation of registration

Section: 22	***Forms: 09 to 11***

(1) An application under sub-section (2) of section 22 for cancellation of registration as a dealer shall be made in form UTL VAT – 09 within thirty days of the following :-

(a) in cases where a registered dealer has ceased to carry on any activity which would entitle him to be registered as a dealer under the Regulation, form the date of cessation of the activity;

(b) in cases where an incorporated body is closed down or otherwise ceases to exist, from the date of closure or cessation of existence;

(c) in cases where the owner of proprietorship business dies leaving no successor to carry on the business, from the date of death of the owner of the proprietorship business;

(d) in cases of a firm or as association of persons being dissolved, from the date of its dissolution;

(e) in cases of registered dealer has ceased to be liable to pay tax under the Regulation, from the date on which he ceased to be so liable.

(2) Every registered dealer who applies for cancellation of his registration shall surrender with his application the original Certificate of Registration and all certified copies thereof.

(3) The application shall specify the date from which the dealer desires the cancellation of registration to take effect:

PROVIDED that unless the commissioner by notice, in writing, served on the dealer notifies another date from which registration shall be cancelled, the dealer's registration shall cease on the date specified by the dealer.

(4) Where the Commissioner proposes to cancel the registration of a dealer under sub-section (1) of section 22, the Commissioner shall serve upon the person a notice in form UTL VAT-10 in the manner prescribed in Rule 59.

(5) Every registered dealer whose registration is cancelled under sub-section (1) of section 22, shall deliver to the Commissioner the Certificate of Registration by the date stated [in form UTL VAT– 11]:

PROVIDED that where a dealer has made an objection to the Commissioner under section 74 against the cancellation of the registration, the dealer may retain the Certificate of Registration pending resolution of the objection.

(6) In case of cancellation of registration, the Commissioner shall specify in a notice in form UTL VAT– 11 the date from which the cancellation of the registration takes effect. Upon cancellation of registration, the dealer shall be required to comply with the requirements specified by the Commissioner either in the notice issued in form UTL VAT-11 or by a separate communication to be served in the manner specified in Rule 59.

(7) Notwithstanding the cancellation of registration, all the proceeding pending or to be initiated shall not abate initiated shall not abate.

15. Hosting of particulars of cancelled Certificates of Registration

Section: 22 (8)	*Form: Nil*

For the purpose of sub-section (8) of section 22 the Commissioner shall *host on the official website* the particulars of dealers whose registration has been cancelled in the following form:-

(1)	(2)	(3)	(4)
Name and Address of the Dealer	Name of the Proprietor / Manager / Partners / Directors	Registration Number	Date of effect cancellation of Registration

16. Declaration of name of manager of business

Section : 105	*Form: 04, 07, 47*

(1) The information required under section 105 shall be intimated to the Commissioner in form UTL VAT – 04 at the time of application for registration.

(2) Where there is any change in the person or persons named in form UTL VAT– 04 as manager or managers of business under section 105 on account of death or otherwise, the registered dealer or his legal representative, as the case may be, shall inform the Commissioner within thirty days from the date of such change in form UTL VAT– 07 and also provide the name of the person or persons who shall be manager or managers thereafter.

17. Nomination of principal place of business in the case of dealer having more than one place of business in Lakshadweep

Section: 2 (1) (e)	*Forms: 04, 07*

(1) Where a dealer has within Lakshadweep, more than one place of business (hereinafter referred to as " branches"), he shall-

(a) nominate one of such branches as the principal place of business in Lakshadweep; and

(b) inform the Commissioner in form UTL VAT– 04 of such nomination at the time of application for registration.

(2) When the dealer changes his designated principal place of business, the dealer shall inform the Commissioner within thirty days from the change in form UTL VAT– 07 and shall intimate the Commissioner of the location of the new principal place of business.

18. Notification of address for service of notices

Section : Nil	*Form: 07*

(1) Every person who applies for registration under the Regulation as a dealer shall, in the application, give an address in Lakshadweep for service of notices, orders and other correspondence.

(2) Every person who has given an address for service and who subsequently changes his address shall, within thirty days after the change, intimate the Commissioner, in writing, his new address in Lakshadweep in form UTL VAT – 07.

(3) Where a person has changed his address and has failed to give the Commissioner notice in form UTL VAT- 07 of his new address in Lakshadweep for service, the service effected at the last known address shall be deemed to be valid service under the registration or these Rules and such person shall not be permitted to plead such change of address as defense in any proceedings (whether civil or criminal) instituted against him under the Regulation or these Rules.

(4) The address for service last given to the Commissioner by any person shall, for all purpose of the Regulation and these Rules, be his address for service.

19. Register of Dealers

Section: Nil	*Form: Nil*

The Commissioner shall maintain a "Registration Register" in such form as he deem fit, incorporating therein the complete particulars of the dealers register under the regulation including particulars of any amendments to and cancellation of, registration of the dealers under the Regulation, which will be available for inspection on payment of fee prescribed in annexure 1 to these rules.

CHAPTER V
Security

20. Person and the required amount of security to be furnished

Section : 19 (2), 25, 60 (4), 61 (5)	*Form: Nil*

(1) A person applying for registration under the Regulation shall furnish security not exceeding fifty thousand rupees along with the application for registration:-

PROVIDED that the amount of the security shall be reduced by the amount stated below subject to a total maximum reduction of twenty five thousand rupees, in case the person produces the following documents:

(a)	Last paid Electricity bill in his name	Five thousand rupees.
(b)	Last paid Telephone bill in his name	Five thousand rupees
(c)	Permanent Account Number (PAN) issued under the Income Tax,1961 (43 of 1961)	Ten thousand rupees
(d)	Any document as proof of ownership of principal place of business	Ten thousand rupees
(e)	Any document as proof of ownership of residential Property	Ten thousand rupees
(f)	Notarized photocopy of the passport of proprietor/ Managing partner or managing director	Ten thousand rupees

[1][(2) *A person required to pay security under sub-section 4 of section 60 for de-sealing or release of any premises including the office, shop, godown, box, locker, safe, almirah or other receptacle, shall furnish security of a sum equal to one per cent of the maximum of GTO of last three years or a sum equal to five lakh rupees, whichever is higher.]*

(3) A person offering to pay security under sub-section (5) of section 61 for release of any goods vehicle, goods and documents seized shall furnished security of twice the amount of tax payable if the goods were sold in Lakshadweep, before seeking release of goods vehicles, goods and document seized.

(4) The Commissioner may require a dealer claiming refund under section 38 to furnish security of the amount not exceeding the amount of refund claimed before the grant of refund.

21. Manner in which security may be furnished

Section: 25, 61 (5)	***Form: 12***

(1) The tender of an amount or an asset or the undertaking of a liability as security for any purpose of the Regulation shall be made in form UTL VAT – 12.

(2) Subject to sub –rule (3) of this rule, where a person is required or offers to furnish security for any purpose of the Regulation, the security shall be acceptable only if it is made in any one of the forms listed in Table below, unless the Commissioner prescribes a particular form in which the security shall be acceptable.

PROVIDED that security may be offered partly in one form and partly in another.

[1][(2A) The security required to be furnished by a person under sub-section 4 of section 60, shall be, at least 50% in the form of security specified at Sl No.1 of the Table – Forms of Security below and balance may be in any of the forms of security specified in the said table.]

(3) The security required to be furnished by person under clause (b) of sub-section 5 of section 61, shall be, at least, 50% in the form specified as item no.1 of the Table below, and balance may be in any of the form specified in Table below.

(4) A security, which does not meet the conditions specified in Table below, shall not be treated as the furnishing of security for the purposes of the Regulation.

(5) The security shall be accepted only for the amount prescribed or ordered.

(6) If the security is furnished in any of the forms referred to in items 2 to 7 (inclusive) in the Table below, a document transferring the title to the security shall be executed in the name of the President of India and the transfer recorded and noted in the books of the issuing authority and the person offering the security shall be required to pay Stamp Duty and Registration Fee as prescribed under the relevant law.

(7) The Commissioner shall maintain a complete account of the securities deposited, forfeited or refunded in Securities Register in such form and in such manner as the Commissioner deems fit.

Table – forms of Security

Sl. No	Form of Security	Conditions	Amount of security
1	Cash	The Government will not pay any interest on security deposit, held in the form of cash	Amount of cash deposited in appropriate Government treasury
2	Promissory notes, stock certificates of any State Government		These securities shall be accepted at five percent below their market prices as on date of submission or at their face value, whichever is less.
3	Post Office Cash Certificates, Treasury Saving Deposits, National Plan Savings Certificate, 12 Year National Defence Certificate, 10 Year National Defence Certificates	This certificate shall be formally transferred to the (President of India) and shall be accepted with the sanction of the Post Master of the office of registration.	Surrender value at the time of tender
4	Post Office Saving Bank Pass Books	A pass book, for a deposit made under the Post Office Savings Bank Rules may be accepted as security provided that the dealer has signed and delivered to the Post Master a letter in the prescribed form as required by the said rules. The pass book shall be sent to the Post Office as soon	Amount deposited

		as possible after the 15th June of each year so that necessary entries of interest may be made therein	
5	Municipal Debentures or Port Trust Bonds and/ or Debentures issued by the Government or a Financial Corporation		These securities shall be accepted at five percent below the market price as on date of submission or face value whichever is less
6	Bonds or Debentures issued by Corporate Bodies guaranteed by the Central or any State Government as regards the payment of principal and interest or as regards principal only		These securities shall be accepted at five per cent below the market price or face value, whichever is less
7	Deposit receipt of any authorized bank	The deposit receipt shall be made in the name of the dealer but pledged to the President of India. The Bank shall agree that on receiving a signed treasury *challan* from the Commissioner and withdrawal order duly signed by the Commissioner, the bank will at once remit the amount in full or in part, as may be specified in the order, into the treasury and send the receipted *challan* to the Commissioner. The dealer will agree in writing to undertake the risk involved in the investment.	The amount shown on the deposit receipt
8	Mortgage of Immovable property, hypothecation or pledge of movable property, personal surety	Mortgage bond in writing shall be executed in favour of the President of India and registered according to law of registration at the cost of the dealer. The property mortgaged shall be free from all encumbrances. Personal Surety shall be in the form of a personal bond with one or two guarantees acceptable to the Commissioner. This form of security shall be accepted subject to such conditions as may be laid down from time to time by the Commissioner by a general or special order. The liability on the surety or guarantor shall be co-extensive with that of the dealer	Amount stated in the relevant documents as the maximum amount recoverable under the mortgage, hypothecation, pledge, or personal surety.

		for the period the contract of surety or guarantee remains in operation notwithstanding the fact that the assessment proceedings against the dealer under Chapter VI of the Regulation for the period are initiated before or after the said period. The liability of the surety or guarantor shall be enforced and executed according to the law for the recovery as arrears of land revenue referred to in section 44.	
9	Bank Guarantee	The Bank must be a Scheduled Bank. The bank guarantee shall be initially valid for a period of one year and shall be kept valid till such time the Commissioner may require	The amount stated in the relevant documents as the maximum amount recoverable under the bank guarantee

22. Safe-keeping, retention and return of security

Section: 25	*Form: 13*

(1) Post Office Savings Bank pass books, deposit receipts of banks, security bonds and agreements, promissory notes or stock certificate tendered as security shall be kept in safe custody by the Commissioner or an Officer nominated by him in this behalf.

(2) Security tendered in any form shall be retained until the Commissioner orders that there is no further necessity for keeping it.

(3) Where a person has ceased to be a dealer or undertakes any other Regulation activity for which security under the Regulation might not be required, the person may apply for the return, release or discharge of the security in Form UTL VAT – 13.

(4) A person may object in the manner provided in section 74 if the Commissioner has failed [1][within six months] to return, release or discharge the security:

PROVIDED that, where the person has sought a refund in cash pursuant to section 38 at any time, the person shall not request the Commissioner to return, release or discharge the security on or before 30th November of the year succeeding the year which includes the tax period in respect of which the refund is claimed.

(5) No security shall be returned, released or discharged to the person or otherwise disposed of except in accordance with the terms of the security bond or agreement and while returning, releasing or discharging the security to the person, unless the person

entitled to the security gives an acknowledgement duly signed and witnessed setting forth therein the full particulars of the security released, returned or discharged.

23. Forfeiture of security

Section: 25	*Forms: 14, 15*

(1) Where the Commissioner proposes to forfeit a security in full or in part or is of the view that the security furnished is insufficient, he shall serve upon the person who furnished the security, a notice in Form UTL VAT – 14.

(2) Where the Commissioner is not satisfied with the explanation given response to the notice served upon in sub-rule (1), he shall pass an order in Form UTL VAT– 15 forfeiting the security in part or in full and requiring the person to make good the deficiency of security.

(3) Where security is furnished in a form other than cash or bank guarantee and the security is forfeited in full or in part or is rendered insufficient, the Commissioner shall, in the notice, allow the person affected, to pay the forfeited or insufficient amount in cash within the time specified in the notice.

(4) If the amount to be forfeited or rendered insufficient is not deposited in cash pursuance to sub- rules (2) & (3) of this rule, the Commissioner shall make an application to the Collector Lacadives, Minicoy and Amindivi Island Land Revenue and Tenancy Regulation 1965 to recover the said amount from the person, his surety or guarantor as arrears of land revenue.

(5) The Commissioner shall furnish to the Deputy Commissioner, the names and address of the person, his surety or guarantor and the amount to be recovered and thereupon the Collector shall proceed to recover the amount from the person or his surety or guarantor or from both as arrears of land revenue.

(6) Where the security has been provide in the form of a pledge of goods, the Commissioner may sell the goods following the procedure prescribed in rule 41 to the extent applicable.

(7) Where the security furnished by any person is forfeited in whole or is rendered insufficient, the person shall make up deficiency in any of the forms referred to in the Table under rule 23, as may be required by the Commissioner, within fifteen days from the date of service of order in Form UTL VAT – 15.

CHAPTER VI

Tax Period and Tax Returns

24. Tax Period

Section: 26	*Form: Nil*

(1) Subject to sub- rule (2) of this rule, the tax period for all the dealers shall be a monthly.

(2) The Tax period of a dealer who ceases to be registered, shall ceases-

(a) If the registration is cancelled by the Commissioner, on the date specified by the Commissioner as the date on which the dealer's registration ceases to have effect;

(b) Where the dealer dies or is wound up, on the date of death or winding up;

(c) In any other case, on the date of cancellation of the registration.

[(3) For a dealer, to whom a Certificate of Registration has been granted for the first time, his tax period, till the end of the year of registration, shall be monthly and his first tax period shall commence from the date of his liability.]

(4) For the purpose of sub-rule (1), the "turnover" of a dealer shall not include turnover from-

(a) the sale of capital assets;

(b) sales made in the course of winding up the dealer's Activities; and

(c) sales made as part of the permanent diminution of the dealer's Activities.

Explanation:- For the purpose of this sub-rule, adequate proof of a dealer's turnover shall be a copy of the following documents:-

(i) the annual audited accounts of the dealer for the three previous year or the annual accounts duly certified by the dealer where the accounts of the dealer are not required to be audited under any law for the time being in force.

(ii) income tax returns furnished by the dealer for the three previous years dully certified by him or his Accountant.

25. Returns – General

Section: 26	*Form: Nil*

(1) Every return under the regulation shall-

(i) be furnished in the appropriate Form *[and in the manner]* prescribed in these rules;

(ii) contain the information and particulars required in that form;

(iii) be signed and verified by the person or authority mentioned in the section 29 and in the manner specified in the form; and

(iv) be accompanied by all documents mentioned in the Form.

(2) Where no Form for a return is prescribed in these rules, the return may be made in writing and served on the Commissioner :

PROVIDED that the Commissioner may require that the return be re- submitted in a form or manner specified by the commissioner.

(3) Every person liable to furnish a return as agent for any person (including an auctioneer) shall furnish a separate return for each person for whom he is agent, in addition to his own return, if required.

(4) The person liable to furnish a return as trustee for another shall furnish a separate return for the trust of which he is a trustee, in addition to his own return, if required.

26. Dealer's periodic returns

Section: 26	***Forms: 16,17,20***

(1) Subject to sub-rule (2) of this rule, every dealer liable to pay tax under section 3 shall furnish a return in form UTL VAT – 16 for each quarter.

(2) Every dealer who has elected to pay tax under section 16 shall furnish return in Form UTL VAT – 17

(3) A return referred to in sub-rule (1) of sub- rule (2) shall be furnished Return Verification Form in Form UTL VAT- 20, in duplicate, in the manner stated in Rule 63. Such return and said Form shall be furnished by the dealer within 28 days from the end of the tax period. On submitting of From UTL VAT –20, the Commissioner shall issued the acknowledgement with signature and stamp on one copy of the said Form:

PROVIDED *that a dealer who has been registered for the first time under the Regulation shall furnish the return(s), the date of furnishing of which has already expired on the date of grant of Registration Certificate, within seven days from the date of such grant;*

PROVIDED FURTHER, *that where the dealer fails to submit Form UTL VAT– 20 and/or to obtain the acknowledgement, it shall be construed that no return has been furnished by the dealer for the tax period;*

PROVIDED ALSO *that the Commissioner, by an order, may exempt a dealer or class or classes of dealers from furnishing acknowledgement in Form UTL VAT – 20 along with documents stated in sub- rule (3A), if the return under this rule is furnish with digital signature, in accordance with the provisions contained in the Information Technology Regulation, 2000 (21 of 2000).*

(3A) The verification of the return in Form UTL VAT – 20, referred to in sub-rule (3), shall be accompanied by proof of payment to tax, interest or any other sum in Form UTL VAT

– 20, copy of the TDS Certificate (s). CC-01 and the documents, as specified in Form UTL VAT – 20 or in the return Form.]

[(4) Where a dealer's registration is cancelled under the regulation and subsequently restored, the dealer shall furnish within 30 days after the restoration, all return. Including Return Verification Form in Form UTL VAT -20 and document referred to in sub-rule (3A).] Relating to the tax periods during which his registration remained inoperative and the date of furnishing of which has already expired on the date of restoration, and before furnishing such returns he shall deposit the tax due according to these return in the same manner as he would have done if the registration was not so cancelled.

27. Revised Returns

Section: 28	*Forms: 16 , 17*

(1) A person, who furnishes a revised return in correction of some error that has been detected, shall do so by furnishing Form UTL VAT– 16 along with an explanatory note specifying the mistake or error because of which it has become necessary to furnish a revised return.

(2) A person paying tax under section 16 and wishes to furnish revised return to correct any mistakes/ errors as detected by him, shall furnish in form UTL VAT- 17 along with an explanatory note specifying the mistake or error because of which it has become necessary to furnish a revised return.

28. Statement for Transitional Input Tax Credit

Section: 14	*Form: 18*

Where, upon the commencement of the Regulation, a registered dealer wishes to claim tax credit under section 14, he shall furnish the required statement in Form UTL VAT – 18 and in case the tax credit claimed is in excess of one lakh rupees, the statement shall be accompanied by a certificate signed by an Accountant.

CHAPTER VII
Payment of Tax and making Refunds

29. Method of payment of tax, interest or penalty

Section: 36	*Form: Nil*

(1) Tax, interest, penalty or any other amount due under the Regulation may be paid only in Rupees.

(2) A payment of tax, interest, penalty or any other amount due under the Regulation may be made either in bank draft or through online transaction drawn in favor of the Pay & Accounts Office, UTL drawn on an authorized bank and shall be tendered along with duly completed Form UTL VAT- 20.

(3) Where a payment of tax, interest, penalty or any other amount due under the Regulation is made by bank draft, the date of the payment for the purpose of the Regulation shall be the date on which the said bank draft is encashed.

(4) Any tax, interest, penalty or any other amount due under the Regulation may be paid –

(a) at a branch in Lakshadweep of an authorized Bank;

(b) at any other place notified by the Commissioner.

(5) Notwithstanding anything contained in this rule, the Commissioner may provide separate procedure or method of payment of tax, interest, penalty or any other amount due under the Regulation in electronic form.

30. Treasury to notify payment

Section: 36	***Form:20***

The Pay & Accounts Office, UTL in respect of all payment made in a day together with sufficient information to identify the dealer. The officer in charge of Pay & Accounts Office, UTL shall set his hands and seal on the said information before furnishing it to the Commissioner.

31. Proof of Payment

Section: 36	***Form: 20, 24 A***

(1) On receipt of the Part B of the receipted Form UTL VAT– 20, the Commissioner shall allow the credit of the amount shown therein, to the dealer against tax, interest, penalty or any other amount due from his under the Regulation.

(2) In case the Part B of Form UTL VAT– 20 is not forthcoming to the Commissioner or is lost, destroyed, defaced or mutilated, the dealer who claims that he had paid any amount on account of tax, interest, penalty or any other amount due under the Regulation, the Commissioner may require such dealer to furnish other satisfactory proof of such payment which shall be the Part C or Part D of from UTL VAT -20 in respect of that payment support by a certificate from the Pay & Accounts Office, UTL that the payment shown in such Part C or Part D of Form UTL VAT -20 was deposited and credited to the Government accounts and an affidavit from Pay & Accounts Office, UTL such dealer that Part C or Part D of Form UTL VAT– 20 and the certificate from

their are genuine. If the dealer fails to furnish satisfactory proof of such payment, the credit for such payment shall be disallowed by the Commissioner.

31A Intimation of depositing the Government dues

Section: 36	*Form: 27 A*

Every dealer or person who, in pursuance of a notice of assessment or an order or a decision, is required to deposit any amount of tax or interest or penalty or composition money or any other amount due under the Regulation, shall after depositing such amount or a part of such amount, furnish an intimation to the Commissioner in Form UTL VAT– 27A within seven days of making such payment duly accompanied by Part C of the respective deposit challan in Form UTL VAT -20.

32. Refund of excess payment

Section: 38	*Form : 21 to 22A*

(1) A claim for refund of tax, penalty or interest paid in excess of the amount due under the Regulation (except claimed in the return) shall be made in Form UTL VAT – 21, stating fully and in detail the ground upon which the claim is being made.

(2) Only such claim shall be made in Form UTL VAT – 21 that has not already been claimed in any previous return. A claim for refund made in Form UTL VAT -21 shall not be again included in the return for any tax period.

[(3) The Commissioner may, for reasons to be recorded in writing, issue notice to any person claiming refund to furnish security under sub- section (5) of section 38 in Form UTL VAT -21A, of an amount not exceeding the amount of refund claimed. Specifying therein the reason for prescribing the security.]

(4) Where the refund is arising out of a judgment of a Court or an order of an authority under the Regulation, the person claiming the refund shall attach with Form UTL VAT -21 a certified copy of such judgment or order.

(5) When the Commissioner is satisfied that a refund is admissible, he shall determine the amount of the refund due and record an order in Form UTL VAT -22 sanctioning the refund and recording the calculation used in determining the amount of refund ordered (including adjustment of any other amount due as provided in sub-section (2) of section 38).

[(5A) the order for withholding of refund/ furnishing security under section 39 shall be issued in Form UTL VAT – 22 A.]

(6) Where a refund order is issued under sub- Rule(5), the Commissioner shall, simultaneously, record and include in the order any amount of interest payable under sub- section (1) of section 42 for any period for which interest is payable.

(7) The Commissioner shall forthwith serve on the person in the manner prescribed in rule 59, a cheque for the amount of tax, interest, penalty or other amount to be refunded along with the refund order in Form UTL VAT -22.

PROVIDED that the Commissioner may transfer the amount of refund through Electronic Clearance System (ECS) in the bank account of the dealer

(8) No refund shall be allowed to a person who has not filed return and has not paid any amount due under the Regulation or an order under section 39 is passed withholding the said refund.

(9) Before allowing the claim for refund to dealer under section 38 of the Regulation, the Authority concerned shall satisfy himself that the conditions laid down in sub-section (1) of section 9 of the Regulation are fulfilled.

33. Refund of tax for embassies, officials, international and public organizations

Section: 41	***From: 22,23***

(1) Subject to sub-rule (2) of this rule, an organization listed in the Fourth Schedule of the Regulation (in this rule called " the organization") may apply for the refund of tax borne by it or by a qualified person as defined in sub- rule (6) on the purchase of goods once in every quarter, if-

(a) The goods were purchased by the organization or the qualified person from a registered dealer against a tax invoice/retail invoice and the sale price of the goods covered in each single tax invoice/retail invoice exceeds five thousand rupees (excluding tax paid, if any) or such other amount as may be notified by the Commissioner;

PROVIDED that, the relaxation regarding production of retail invoices for claiming refund under sub-rules (1)(a), (2), (10) and (11) of this Rule shall only be available to Embassies, High Commissions, International Organizations and their qualified persons and not to any other public organization listed in the Fourth Schedule].

(b) The goods purchased are for the use specified in the Fourth Schedule in respect of the particular organization;

(c) Such other restrictions or conditions as may be notified by the Commissioner have been satisfied.

(2) An application for refund under section 41 shall be made by the organization on behalf of itself and every qualified person attached to the organization in Form UTL VAT-23 within a period of twenty eight days from the end of the relevant quarter covering all purchases made against tax invoices in that quarter.

PROVIDED that, an application for refund under section 41 shall be made by the Embassies, High Commissions, International Organizations on behalf of itself and every qualified person attached to such organization in Form UTL VAT – 23 within a period of three months from the end of the relevant quarter covering all purchases made against tax invoice/ retail invoice in that quarter.

Explanation.- For the purpose this rule, the organization shall be deemed to be an agent duly authorized by all qualified persons attached to the organization to make a claim.]

(3) A refund made to the organization shall be deemed to be made to each qualified person through its agent duly authorized by the qualified person to receive such a payment.

(4) Where an application for a refund is made in accordance with sub-rule (1) and the application is made in the prescribed form, manner and time, the refund shall be paid by the Commissioner within 30 days from the day when the Commissioner receives the application along with refund order in Form UTL VAT -22.

(5) The amount of any refund shall be paid to a single account with a bank nominated by the organization and any deposit made by the Commissioner to the account shall be deemed to be paid to the organization and to every qualified person.

(6) Subject to the restriction and conditions notified by the Commissioner, for the purposes of this rule, a "qualified person" means a person referred to in Fourth Schedule of the Regulation.

(7) Where an express term in a treaty or other international agreement to which the President or the Government of the India is a party is inconsistent with the conditions in this rule, such treaty or international agreement shall prevail.

(8) A claim for a refund of tax made under this rule shall be a composite of all the claims for a refund of tax of the organization and every qualified person attached to the organization.

(9) The form shall be signed by the Chief of the Organization or a person duly authorized by him. In case the form is signed by an authorized signatory, the form shall be accompanied by the letter of authorization signed by the Chief of the Organization.

(10) The organization claiming a refund under this rule shall be required to retain all tax invoices/ retail invoices based on which such refund is claimed for a period of one year from the date on which the refund is made.

(11) The tax invoices/ retail invoices filed along with the form shall be stamped by the Commissioner and returned along with the refund order in Form UTL VAT -22.

(12) Notwithstanding anything contained in this rule to the contrary, where an organization, listed in the Fourth Schedule in the entry at Sl No.1, for the purpose of receiving the refund of tax borne in two different bank accounts viz. the refund of tax borne by the organization itself in one account and the refund of tax borne by all the qualified person attached to the organization in the other accounts, furnishes two separate applications in Form UTL VAT -23, the Commissioner may pay the refund admissible in two bank accounts.]

CHAPTER VIII
Assessments and Enforcement of Tax and Penalties

34. Assessment of Tax, interest or imposition of penalty

Sections: 32,33,42	*Forms: 24, 24A*

(1) Where the Commissioner makes a default assessment of tax under section 32, he shall record the order in Form UTL VAT – 24 and such notice of assessment shall be served on the dealer in the manner prescribed in rule 59.

(2) Where the Commissioner makes an assessment of penalty under section 33, he shall record the order in Form UTL VAT- 24A and such notice of assessment of penalty shall be served on the dealer in the manner prescribed in rule 59.

(3) The Commissioner shall, at the time of making an assessment under section 32, calculated the interest payable at the rate of 15% p.a under sub- section (2) of section 42 for the period commencing from the date of such default for so long as the dealer continues to make default in payment of the amount tax, penalty or other amount due under the Regulation.

(4) The amount of interest payable under the preceding sub-rule, shall be included in the notice of assessment in Form UTL VAT 24.

(5) At the time of issue of the recovery certificate, the Commissioner shall calculate the interest payable under sub-section (2) of section 42 for the period from the date of default till the date of issue of recovery certificate and the amount shall be indicated separately in the recovery certificate.

Explanation.-- For the purpose of this rule, " the date of the recovery certificate" shall mean the date on which the said certificate is signed and dated by the appropriate

authority irrespective of the date on which it is issued to the Collector or the certificate- debtor].

34A. Form of notice for revision

Section: 74	*Form: 24B*

The notice for the purpose of sub-section (2) of section 74 shall be in Form UTL VAT 24B

34B. Rectification of mistakes and review

Section :74	*Form: 38 B, 38 C*

(1) The application for rectification of a mistake in any order shall be filed in Form UTL VAT 38 B.

(2) The application for review of an assessment or reassessment order shall be in Form UTL VAT 38 C.

(3) No application for review under sub- section (5) of section 74 of an assessment or reassessment or an order shall be entertained if the application is not presented within thirty days from the date of such assessment or reassessment or order.

(4) The Commissioner or any person appointed under section 66 shall be competent under sub-section (5) of section 74 to review any assessment or reassessment or order made by his predecessor in office.

(5) Where a person, has made an application for review of an assessment or reassessment or an order under the provisions of section 74, the Commissioner shall not be prevented from enforcing the payment of any amount in dispute in that order.

(6) Where a person, who has made an application for review of assessment or reassessment or an order, intends to file an objection under section 74 or an appeal under 76, the person shall withdraw his application for review before filling the objection or the appeal.

(7) The Commissioner shall not review any assessment or reassessment or an order where an objection under section 74 or an appeal under section 76 against such assessment or reassessment or order is pending for decision.]

35. Recovery of Government dues

Section: 43	*Forms: 25, 25A*

(1) In case of any amount recoverable in terms of clause (a) of sub-section (3) of section 43, the Commissioner may issue to the Collector a Certificate in Form UTL VAT – 25:

PROVIDED that, the Commissioner may encash the security furnished by any person, if capable of being encashed simultaneously with the issue of certificate to the Collector and shall notify the Collector of the amount so realized.

(2) The Collector shall intimate to the Commissioner the amount recoverable by him together with the date thereof and provide such other details as the Commissioner may require.

(3) The certificate referred to in sub-section (6) of section 43 shall be in form UTL VAT – 25A and shall be served upon the certificate- debtor by the Value Added Tax Inspector functioning under the control of the Commissioner.

(4) The amount of interest payable under section 36 for the period commencing immediately after the date of the recovery certificate till realization, shall be calculated by the Collector or the Commissioner, as the case may be, and recovered along with the amount of tax, penalty or other sums mentioned in the said recovery certificate issued by the Commissioner.

(5) Where movable or immovable property is attached, the Commissioner may, instead of directing a sale of the property, appoint a person as a receiver to manage such property.

(6) Where any movable or immovable property is attached in taken under management, the receiver shall, subject to the control of the Commissioner, have such powers as may be necessary for the proper management of the property and the realization of the profits or rent and profits, thereof.

(7) The profits, or rents and profits of such movable or immovable property, shall, after defraying the expenses of management, be adjusted towards discharge of the arrears, and the balance, if any, shall be paid to the defaulter:

PROVIDED that where the balance cannot be paid to the defaulter due to any reason, the said balance shall be deposited in the Government treasury.

(8) The attachment and management of movable and immovable properties may be withdrawn at any time at the discretion of the Commissioner, or if the arrears are discharged by receipt of such profits and rents or are otherwise paid.

(9) There shall be recoverable, in the proceedings in execution of every certificate, all charges incurred in respect of -

(a) the service of notice upon the defaulter to pay the arrears, and the warrants and other proceedings, and

(b) all other proceedings taken for realising the arrears.

(10) Without prejudice to the provisions to the provisions of sub-section (4) of section 57, if at any time after the recovery proceedings commenced by the Collector or the Commissioner, as the case may be, the defaulter dies, the recovery proceedings shall be continued against the legal representatives.

Any amount recoverable under Chapter VII of the Regulation, shall be recovered in the same manner as provided in this rule.

36. Continuation of certain recovery proceedings

Section: 45	***Form: 26***

For the purposes of section 45, the Commissioner shall notify to the Collector any reduction of government dues in Form UTL VAT- 26, a copy of which shall also be served on the person in the manner prescribed in Rule 59.

37. Special mode of recovery

Section: 46	***Form: 27***

For the purposes of section 46, the Commissioner shall serve on the person in Form UTL VAT- 27 notifying the person of the requirement to pay the specified amount to the Commissioner in the manner prescribed in Rule 59.

38. Issue of Summons

Section: 80	***Form: 28***

(1) A summons requiring a person –

(a) to appear before the Commissioner;
(b) to produce documents to the Commissioner; or
(c) to appear before the Commissioner and produce documents, shall be in Form UTL VAT- 28.

(2) The Commissioner shall serve summons under sub-rule (1) in the manner prescribed in Rule 59.

39. Procedures for sale of property held by the Commissioner

Section: 63	***Form: 29***

(1) Where the Commissioner has in his possession any goods, goods vehicle, or any other property, including goods seized at any border or check-post and goods held as

security for the performance of an obligation under the Regulation (in this rule called "the property"), which may be sold by the Commissioner in pursuance of any powers conferred under the Regulation to recover tax, interest, penalty or other amount due under the Regulation, the power of sale shall be exercised in the manner set out in this rule.

(2) The Commissioner shall serve a notice in Form UTL VAT- 29 in the manner prescribed in Rule 59 on the person recorded as the owner of the goods in the Commissioner's records requiring the person to redeem the property within fifteen days by tender of payment in cash of all amounts owned under the Regulation.

(3) Where the person has not redeemed the property within the time specified in the form, the Commissioner may proceed to sell the property by public auction as per the following procedure-

(a) A report shall be prepared of the facts and circumstances in which the property is required to be sold by public auction and the Commissioner shall make a written order for sale or disposal of the property.

(b) The officer nominated by the Commissioner for the purpose shall cause to be published on the notice board of his office, a list of the properties intended for sale with a notice under his signature specifying the place where, and the day and hour at which, the property is to be sold and display copies of such list and notices at more than one public place near the place where the property is currently held, and the place of the proposed auction. A copy of the list and notice shall also be displayed in the office of the Commissioner. Except in exceptional circumstances, a notice for not less than seven days shall be given before the auction is conducted.

(c) Intending bidders shall be required to deposit as earnest money, a sum equal to ten per cent of the estimated value of the property. The officer conducting the auction shall prepare a receipt acknowledging the receipt of the earnest money. Earnest money deposited by unsuccessful bidders shall be refunded to them immediately after the auction is over.

(d) At the appointed day and time, the property shall be put up in one or more lots, as the officer conducting the auction sale may consider fit and shall be knocked down in favour or the highest bidder subject to confirmation of the sale by the Commissioner.

(e) The purchaser shall pay the sale value of the property in cash immediately after the sale and he shall not be permitted to carry away any part of the property until he

has paid for the same in full and until the sale has been confirmed by the Commissioner. If the purchaser fails to pay the purchase money within three days of the confirmation of sale by the Commissioner, the property shall be re-offered for auction and any earnest money deposited by the defaulting bidder shall be forfeited to the Government.

(4) If any order directing detention is reversed on appeal, the property detained, to the extent they have not been sold before such reversal comes to the knowledge of the officer conducting the sale, shall be released or, if such property has been sold, the net proceeds thereof shall be paid to the owner of the property.

(5) Notwithstanding anything contained in this rule, if the property is of a perishable nature or subject to speedy and natural decay or when the expenses of keeping it in custody are likely to be high, the Commissioner may –

(a) reduce the time stated in sub-rule (2) within which the owner may redeem the property;

(b) reduce the time for display of any notice; and

(c) accelerate the time for conducting the auction of the property.

(6) Where property is sold under the preceding sub-rules, the proceeds of sale shall be applied in the following order –

(a) payment of any expenses of the sale, including tax arising under the Regulation by virtue of the sale, and other incidental charges;

(b) in respect of any surplus, payment of the amount of any tax, interest and penalty recoverable under the Regulation or Lakshadweep VAT Regulation, 2022 or ; the Central Sales Tax Act, 1956 (74 of 1956);

(c) in respect of any surplus, on application made to the Commissioner and upon provision of sufficient proof, payment to the person who was he owner of the property; and

(d) in respect of any surplus, in the absence of any claimant, deposited in the Consolidated Fund of India.

CHAPTER IX
Accounts, Records and Audit

40. Books and Accounts

Section: 48	*Form: 30, 31*

(1) The following records shall be maintained by a dealer at his principal place of business, namely:-

(a) A monthly account specifying total output tax, total input tax and net tax payable or the excess tax credit due for carry forward.

(b) Purchase records, showing details of purchases on which tax has been paid, purchases made without payment of tax, purchases made from an exempted unit and purchases made from outside Lakshadweep in Form UTL VAT- 30. Original tax invoices for purchases on which tax has been paid and invoices for purchases made without payment of tax shall be preserved date-wise and in numerical order.

(c) Sales records showing separately sales made at different tax rates, zero – rated taxable sales and tax-free sales in Form UTL VAT- 31. Copies of tax invoices related to taxable sales and invoices related to exempt sales shall be retained date-wise and in numerical order.

(d) Record of inter-state sales and inter-state transfer of goods (including that of goods sent for job work) supported by statutory declaration and such other evidence as may be relevant.

(e) Details of input tax calculations where the dealer is making both taxable and tax free sales.

(f) Stock records showing stock receipts and deliveries and manufacturing records.

(g) Stock records showing separately the particulars of goods stored in cold storage, warehouse, godown or any other place taken or hire.

(h) Order records and delivery challans, wherever applicable.

(i) Annual accounts including trading, profit and loss accounts and the balance sheet.

(j) Bank records, including statements, cheque book counter foils and pay-in-slips.

(k) Cash book, daybook and ledger.

(l) Record of Credit and Debit Note(s) relating to purchase in UTL VAT- 30A and record of Credit and Debit Note(s) relating to sale in UTL VAT-31A.

(2) The following records shall be maintained by a dealer having elected to pay tax under section 16, namely :-

(a) Details of the goods purchased and sold by him; and

(b) Cash book, daybook, ledger, invoice books and purchase vouchers.

(3) Every owner or lessee of a cold storage, warehouse godown or any such place, who stores goods for hire or reward shall maintain or cause to be maintained a correct and complete account indicating the full particulars of the person whose goods are stored and the quantity, value, date of arrival, date of dispatch and the proposed destination of such goods.

(4) Every person who carries goods for reward shall maintain or cause to be maintained a correct and complete account indicating the full particulars of the person whose goods are carried, the quantity, value, the place and date of delivery of such goods, vehicle number, and serial number and date of Goods Receipts (GR) note and his office copy of the same.

Explanation – For removal of doubts, books of accounts, as stated in this rule, shall be maintained separately in relation to the business carried out in Lakshadweep.

40 A. Gross turnover limit for accounts to be audited

For the purpose of Section 49, a dealer whose gross turnover in a year exceeds one crore rupees, shall get his accounts of such year audited by an accountant, and shall be liable to submit a report, as notified by the Commissioner, from time to time:

PROVIDED that the Commissioner may, by an order, require a dealer or class or classes or dealer, to submit as simplified version of the report in lieu of report notified by him under section 49,

PROVIDED FURTHER that the Commissioner may, by an order, exempt a dealer or class or classes of dealers, from furnishing a report, for the purpose of Section 49.

41. Records to be carried by a person in charge of goods vehicle

Section: 61	***Forms: 32 to 35B, 43, 44***

(1) The owner, driver or person in charge of the goods vehicle shall carry / carry the Transport Receipt in Form UTL VAT- 32, sale invoice or delivery note in Form UTL VAT-33, and, as the case may be, export declaration in Form UTL VAT- 34, import declaration in Form UTL VAT- 35 or transit slip in Form UTL VAT- 35 A.

(2) For obtaining export or, as the case may be, import Declaration in Forms UTL VAT-34 and UTL VAT-35, an application in Form UTL VAT- 43 shall be made to the Commissioner by the user dealer.

(3) Account of the usage of Forms UTL VAT- 34 and UTL VAT- 35 shall be maintained by the user dealer in Form UTL VAT- 35B which shall be open for inspection by the Commissioner and shall be filed with the Commissioner every quarter or with every new application for obtaining Form UTL VAT- 34 and UTL VAT- 35, whichever is earlier.

(4) A declaration in Form UTL VAT- 34 or UTL VAT- 35 shall be in three parts. Each part shall be filled and signed by consignor, the consignee and the transporter, as the case may be. The owner, driver or person in charge of the goods vehicle shall keep with him such declaration forms in duplicate while carrying the goods. He shall submit the declaration forms in duplicate at the check post or barrier. The officer in-charge shall retain the original part of such declaration and shall return to the owner, driver or person in-charge of the goods vehicle, the duplicate part duly verified, signed and stamped. The duplicate part of such declarations shall be furnished by the user dealer to the Commissioner along with the account of such declaration maintained in Form UTL VAT 35B at the time of obtaining of additional declaration forms.

(5) Where the goods vehicle entering Lakshadweep is bound for any place outside Lakshadweep and passes through Lakshadweep, the owner, driver or the person in charge of the goods vehicle shall furnish, in duplicate, to the officer in charge of the check post or barrier, a Transit Slip in duplicate in Form UTL VAT- 35A duly filled, signed and verified. He will obtain from the officer in-charge of the check post or the barrier one copy of the Transit Slip duly countersigned. The owner, driver or person in-charge of the goods vehicle shall deliver within twelve hours of its entry into Lakshadweep, the said countersigned copy to the officer in-charge of the check post or barrier at the point of his exit from Lakshadweep.

(6) The owner, driver or his agent or the person in charge of the goods vehicle when required to furnish security under sub-section (5) of section 61 shall furnish security in the form and in the manner and subject to the conditions specified in rule 23. The security referred to in this sub-rule shall be furnished within the time specified in the order not exceeding seven days from the detention of the goods. The Commissioner shall issue to the depositor a receipt in Form UTL VAT- 44 acknowledging the receipt of the security.

(7) The officer in charge of the check post or barrier detaining the goods shall make a report to the Commissioner about all the facts and circumstances or the case within twelve hours of the detention of the goods.

(8) Where the goods detained are not released owning to the failure to furnish the security required to be furnished under sub-section (5) of section 61 within the specified time, the notified goods detained shall be sold by public auction after following the procedure as specified in rule 41.

Explanation – For the purpose of this rule, unless the context otherwise requires, "officer in-charge of the check post of barrier" shall also include any officer or any agent as may be empowered by the Commissioner.

42. Issue of Duplicate Tax Invoice

Section: 50	***Form: 36***

(1) Where a purchasing dealer claims to have lost the original tax invoice, the selling dealer may, upon a request made by the purchasing dealer accompanied by an undertaking-cum-indemnity in Form UTL VAT- 36, provide a copy of such lost tax invoice clearly marked as a 'duplicate' and shall furnish a copy of such undertaking-cum-indemnity along with his return for the tax period in which such 'duplicate' tax invoice has been issued.

(2) Except when a tax invoice is issued under sub-section (1) of section 50, if a dealer sells any goods exceeding [1][one hundred] rupees in any one transaction to any person, he shall issue to the purchaser a retail invoice in terms of sub-section (4) of section 50.

42A. *A retail invoice issued under sub-section (4) of Section 50 of the Regulation by a dealer, who has elected to pay tax under section 16 of the Regulation (including schemes notified there under), besides, containing particulars specified in sub-section (5) of the said section, shall also contain the words 'Composition Dealer (Not eligible to charge VAT on Bill Amount)' at the top of the invoice.*

43. Credit and Debit Notes

Section: 51	***Form: Nil***

For the purposes of section 51, a credit note and a debit note shall be signed by a person authorised to sign the return to be filed under the Regulation and shall contain the following particulars, namely:-

(a) the name, address and registration certificate number of the selling registered dealer;
(b) the name and address of the purchaser and his registration number where the purchaser is a registered dealer;
(c) a description of the reason for issuing the credit note or debit note, as the case may be;
(d) the serial number of the relevant tax invoice affected by the credit note or debit note, as the case may be; and
(e) the amount of the variation to the tax amount shown on the tax invoice.

44. Notice for audit

Section: 58	*Form: 37*

Where the Commissioner has decided to audit the business affairs of any person under section 58, the Commissioner may serve on that person a notice in Form UTL VAT- 37 in the manner prescribed in rule 59.

CHAPTER X

Value Added Tax Authorities and Appellate Tribunal

45. Designation of other persons appointed to assist the Commissioner

Section: 66	*Form: Nil*

Other persons who may be appointed to assist the Commissioner under sub-section (2) of section 66 may be designated as [1][Additional] Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner, Value Added Tax Officer, Assistant Value Added Tax Officer and Value Added Tax Inspector.

46. Conditions upon delegation of powers by the Commissioner

Section: 68	*Form: Nil*

Without prejudice to the provisions of section 68, the Commissioner may delegate any of his powers to any person not below the rank of an Assistant Value Added Tax Officer, but he may delegate his powers --

(a) under sub-sections (1) and (2) of section 60, to a person not below the rank of a Value Added Tax Officer;

(b) under section 61, to a person not below the rank of a Value Added Tax Inspector; and

(c) under section 84, to a person not below the rank of [2][special] Commissioner.

47. Superintendence and control

Section: 66	*Form: Nil*

Subject to the general control and superintendence of the Government, control and superintendence over all officers appointed under sub-section (2) of section 66 shall vest in the Commissioner.

47A. Power to extend time

Section: Nil	*Form: Nil*

Where in these rules a period is prescribed for doing this Regulation, the Commissioner may, for reasons to be recorded in writing, extend that period as may be specified by him.

48. Conditions subject to which an officer may be authorised to investigate offences punishable under the Regulation

Section: 92	*Form: Nil*

The Commissioner shall not authorize any officer for the purpose of sub-section (1) of section 92 who is lower in rank than an Assistant Value Added Tax Officer.

CHAPTER XI
Disputes

49. Authority to whom objection may be made

Section: 74	*Form: Nil*

An objection under sub-section (1) of section 74 shall lie to Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner, Value Added Tax Officer and Assistant Value Added Tax Officer:

PROVIDED that, the Commissioner may, by notice published in the Official Gazette, fix the jurisdiction of the respective authority on the basis of territory or pecuniary limit or nature or class of objections or on any other basis that may be deemed appropriate by the Commissioner.

50. Making of objections

Section: 74	*Form: 38, 39*

(1) Every objection shall be made in Form UTL VAT- 38 accompanied by a copy of the notice of assessment, order or decision against which the objection is being preferred and shall be submitted in triplicate with one copy to the Commissioner or the Value Added Tax authority against whose order the objection has been preferred.

(2) Every objection shall contain a clear statement of facts, precise grounds of objection and the relief claimed.

(3) Where an objection is made after the time limit prescribed under sub-section (4) of section 74, it shall be accompanied by a statement in Form UTL VAT- 39, showing the reason for the delay in making the said objection.

(4) Where fresh evidence is sought to be produced the objection shall be accompanied by a memorandum of the evidence sought to be produced, stating clearly the reasons why such evidence was not adduced before the Value Added Tax Authority against whose order the objection is being preferred.

(5) The objection in Form UTL VAT- 38 shall be signed by the person making such objection or his agent and shall be presented by him or his agent to the authority in person.

(6) The authority shall issue or cause to be issued an acknowledgement of the objection received, to the person who has filed the objection, specifying the date of personal hearing.

51. Determination of objections

Section: 74	*Form: Nil*

The Commissioner while deciding the objection shall conduct the proceedings by examining –

(a) the registers and records maintained by the Value Added Tax Authority against whose order or decision or assessment the objection has been preferred;

(b) the objection; and

(c) any other document, information or report, which, in his opinion, is relevant to decide the objection;

and may –

(i) admit any further oral or documentary evidence that is relevant to the matters in dispute; and

(ii) allow the applicant to present its arguments in person, by a representative authorised to appear before any authority under section 82 and by submission in writing, if any.

52. Hearings

Section: 74	*Form: Nil*

(1) Unless the person making the objection has expressly waived the personal hearing, the Commissioner or the Value Added Tax Authority (together referred to in this rule as ''authority'') deciding the objection shall pass the order on the objection after affording a reasonable opportunity of being heard to such person or his authorised representative.

(2) The authority deciding the objection may before deciding the objection, cause such further and other enquiry or direct such enquiry to be held by the authority against whose decision the objection has been preferred, as the authority deciding the objection may consider necessary. The authority against whose order or decision or assessment the objection has been preferred may be represented by a person authorised by him.

(3) The authority deciding the objection shall not at any hearing, allow the objector to argue or present any ground of objection not specified in the objection unless the authority is satisfied that omission of that ground there from was not wilful or unreasonable.

53. Intimation of outcome of objection

Section: 74	*Form: 40*

The decision of the Commissioner or the Value Added Tax Authority deciding the objection shall be intimated to the applicant in Form UTL VAT- 40 and shall be served on the person making the objection in the manner prescribed in rule 59.

54. Delay

Section: 74(8)	*Form: 41*

(1) A notice for the purpose of sub-section (7) of section 74 shall be in Form UTL VAT- 41.

(2) The notice shall be signed by the person making the objection or his authorised signatory and shall be served in person on the Commissioner or the Value Added Tax Authority deciding the objection.

55. Refund on account of Objection

Section: 74	*Form: Nil*

The procedure for the refund of any amount due in consequence of an order made pursuant to an objection, or any other proceeding under the Regulation, shall be that provided in rule 32.

55A. Filling of appeal before Appellate Tribunal

Section: 76	*Form: 38A*

(1) Every appeal shall be presented in the form of a memorandum of appeal which shall be
   (a) In Form UTL VAT- 38A when the appeal is against an order of assessment;
   (b) Written on a standard watermarked judicial paper when the appeal is against any other order or decision.

(2) Every memorandum of appeal shall be accompanied by a fee of fifty rupees in the form of court fee stamps.

(3) Every memorandum of appeal shall contain a clear statement of facts, precise ground of appeal and relief claimed.

(4) Every appeal shall be filed in triplicate and shall be accompanied by three copies (at least on of which shall be certified) of the order appealed against and three copies of the order of the original authority. Copies, other than those that are certified, shall be attested by the appellant or his authorised representative as true copies.

(5) An appeal to the Appellate Tribunal shall be signed by the appellant and shall be presented by him in person or by his authorised representative to the Appellate Tribunal or to an officer authorised by the Appellate Tribunal.

(6) Where an appeal is made after the expiry of the period specified in sub-section (2) of section 76, it shall be accompanied by a petition duly verified setting forth the facts showing sufficient cause for not preferring the appeal within the said period.

(7) Where the appeal is made without payment in full of the tax or any penalty in respect of which the appeal is being preferred, the memorandum of appeal shall be accompanied by a petition duly verified stating the facts on which the appellant relies to satisfy the Appellate Tribunal to entertain his appeal without such payment or on payment of such lesser amount as remains unpaid.

(8) Every appeal where fresh evidence is sought to be produced, shall be accompanied by a memorandum of evidence sought to be produced, stating clearly the reasons why such evidence was not adduced before the authority against whose order the appeal is being preferred.

55B. Furnishing of security

Section: 76	*Form: Nil*

Where the Appellate Tribunal orders an appellant to furnish security under the proviso to sub-section (4) of section 76, the appellant shall furnish the security in any one of the modes specified in rule 23 of these rules, as the Appellate Tribunal may direct and subject to the conditions specified therein.

55C. Hearing of the appeal or application

Section: 76	*Form: Nil*

(1) If the Appellate Tribunal does not reject the appeal summarily, it shall fix a date for its hearing and send a notice to the appellant and the Commissioner. The Appellate Tribunal may, before deciding the appeal, hold such further enquiry or direct it to be held by the authority against whose decision the appeal has been preferred, as may appear necessary to the Appellate Tribunal. The Commissioner may be represented by a person authorised by him.

(2) The Appellate Tribunal shall not, for the first time receive in evidence on behalf of the appellant, an account, register, record or other documents, unless it is satisfied that the appellant was prevented by sufficient cause from producing such documents before the authority against whose order the appeal has been preferred.

(3) The Appellant Tribunal shall not, at the hearing of appeal allow the appellant to go into any ground of appeal not specified in memorandum of appeal unless the Appellate Tribunal is satisfied that omission of that ground there from as not wilful or unreasonable.

56. Determination of specific questions

Section: 84	*Form: 42*

(1) Any person desiring that a question be determined by the Commissioner pursuant to section 84, shall furnish a concise statement of the case in form UTL VAT-42 stating therein precisely the question to be determined, and indicating clearly the basis for the question. Where the person applying for the determination so desires, the

statement may separately include a draft ruling for the Commissioner's consideration and shall be accompanied by a demand draft in favour of ''The Commissioner, Lakshadweep Value Added Tax" for the amount of the fee as prescribed in Annexure 1 to these rules.

(2) The statement of the case referred to in sub-rule (1) shall contain a declaration that the question submitted for determination of the Commissioner does not arise from any order passed under the Regulation which were in force before the commencement of the Regulation and shall be signed by the person or his agent.

(3) The Commissioner, after considering all the relevant material produced before him in this connection, shall determine the question or questions referred to him.

(4) The decision of the Commissioner shall be prepared and notified to the applicant in writing.

(5) An order determining the questions shall be made by the Commissioner within a period of six months from the date of submission of the question, failing which, the provision of sub-section (6) of section 84 shall apply.

57. Rounding

Section: 36	*Form: Nil*

Where the Regulation or these rules require an amount to be calculated and the amount is not a multiple of a Rupee, the amount shall be rounded off to the nearest Rupee.

58. Printing in forms

Section: Nil	*Form: Nil*

All forms prescribed in these rules shall be printed under the authority of the Commissioner and be obtainable from him or his authorised agent on payment of such charges, as may be specified by the Commissioner from time to time:

PROVIDED that any form in force before commencement of these rules and which may be specified by the Commissioner by order in writing may continue to be used for such period as specified in said Order:

PROVIDED FURTHER that the provisions of this rule shall not apply to such form or forms as the Commissioner may specify in this behalf. It shall be open for a dealer to download such forms from the official website that may be notified by the Commissioner.

59. Service of documents

Section: Nil	*Form: Nil*

(1) Without prejudice to the provisions of sections 96 and 97, notices of summons or orders (in this rule called a 'document') under the Regulation or these rules may be served by any of the following methods, namely:-

(i) by delivering or tendering to the addressee or his agent, or to a person regularly employed by him in connection with the business in respect of which he is registered or to any adult member of his family, a copy of the notice, summons or order;

(ii) by post:

PROVIDED that if upon an attempt having been made to serve any such notice or summons or order by any of the abovementioned method, the Commissioner is satisfied that the addressee is evading service of notice, summons or orders or that for any other reasons, the notice, summons or order cannot be served by any of the abovementioned methods, the Commissioner shall cause such notice or summons or orders to be served by affixing a copy thereof--

(a) if the addressee is a dealer, upon some conspicuous part of any place of the dealer's business last notified by the dealer or if the said place of business is known not to exist or is not traceable, upon some conspicuous part of the last known place of residence of its proprietor or partner or director or trustee or manager or authorised signatory or any other person authorised to receive notice on behalf of the dealer;

(b) if the addressee is not a dealer, on some conspicuous part of his residence or office or the building in which his residence or office is located;

and such service shall be as effectual as if it has been on the addressee personally:

PROVIDED FURTHER that where the Commissioner at whose instance the notice or summons or order is to be served, on inquiry, is satisfied that the said office, building, place of residence is known not to exist or is not traceable, he may by order in writing, dispense with the requirement of service of the notice or summons or order under the preceding proviso;

(i) by sending the document by facsimile;

(ii) by sending the document by electronic mail;

(iii) by sending the document by courier; or

(iv) in such other manner as the Commissioner thinks fit.

(2) When the officer serving a notice or summons or order delivers or tenders a copy of the notice or summons or order to the addressee personally or to his agent or to any other person referred to in clause (i) of sub-rule (1), he shall require the signatures of the person to whom the copy is so delivered or tendered, as an acknowledgement of the service, endorsed on the original notice of summons, or order;

PROVIDED that where the addressee or his agent or any such person refuses to sign the acknowledgement, the servicing officer shall affix a copy of the notice or summons or order on the outer door or some other conspicuous part of the premises in which the addressee ordinarily resides or carries on business or personally works for gain.

(3) When the notice, summons or order is served by affixing a copy thereof in accordance with the provisions to sub-rule (1) or sub-rule (2), the officer serving it shall return the original to the Value Added Tax Authority which issued the notice, summons or order with a report endorsed thereon or annexed thereto, stating that he so affixed the copy, the circumstances under which he did so and the name and address of the person, if any, by whom the addressee's place of business or residence was identified and in whose presence the copy was affixed. The said officer shall also obtain the signatures or thumb impression of the person identifying the addressee's residence, officer or place of business.

(4) When service is made by post, the service shall be deemed to be effected by properly addressing, pre-paying and posting by registered post the notice, summons or order and unless the contrary is proved, the service shall be deemed to have been effected at the time at which the notice, summons or order would be delivered in the ordinary course by post.

(5) When the service is made through a courier, the service shall be deemed to have been effected by properly addressing, pre-paying and delivering to the courier the notice, summons or order and unless contrary is proved, the service shall be deemed to have been effected at the time at which the notice, summons or order would be delivered in the ordinary course by courier.

(6) The sufficiency of mode of service of any notice, summons or order shall be decided by the Value Added Tax Authority which issued the same.

60. Submission of documents with Commissioner

Section: Nil	*Form: Nil*

(1) Subject to sub-rule (2), any application, return, form or other document (in this rule called "document") which is to be furnished, submitted or made (in this rule referred to as "submitted") to the commissioner under the Regulation or these rules shall be submitted by-

(a) delivering the document to the Commissioner at his office;

(b) delivering the document to the Commissioner at any other place notified by him; or

(c) such other means as the Commissioner may notify, including electronic transmission of data, on the departmental website, from the date and manner notified by the Commissioner in this regard:

PROVIDED that the Commissioner may require any person or all persons, responsible for making payment to any contractor, to issue Form UTL VAT- 43 and also furnish return in Form UTL VAT-48 electronically, on the departmental website, from the date and manner, as may be notified by the Commissioner in this regard.

(2) A document shall be treated as submitted by a person to the Commissioner if the document is submitted by delivery at a place notified by the Commissioner, once the document has been stamped with the date of receipt by the Commissioner or by any other person authorised by the Commissioner to receive the document.

61. Qualification to be possessed by Value Added Tax Practitioners

Section: 82	*Form: 45*

(1) A Value Added Tax practitioner referred to in section 82 shall be eligible to have his name entered in the list, if –

(a) he possesses any of the qualifications specified in rule 50 or rule 51 of the Income Tax Rules, 1962, as amended from time to time; or

(b) he –-

(i) was formerly an employee of Value Added Tax Department;

(ii) held during service in the department an office not lower in rank than that of an Assistant VAT Officer for not less than seven years; and

(iii) is, in the opinion of the Commissioner, a fit and proper person to appear or Regulation in proceedings under the Regulation and these rules.

(2) A person referred to in clause (b) of sub-rule (1) shall not be eligible to appear before the Authority deciding the objection on behalf of a person for a period of one year after he ceased to be an employee of the Department.

(3) A person who wishes to have his name entered in the list referred to in clause (c) sub- section (1) of section 82, shall-

(a) apply to the Commissioners in writing;

(b) pay the fee as prescribed in Annexure 1 of these rules; and

(c) furnish with his application, documentary evidence of his eligibility.

(4) The Commissioners shall maintain a list of all persons whose names are entered as per this rule.

(5) A certificate in Form UTL VAT-45 would be provided to each qualified value added tax practitioner.

62. Officers to carry and produce authorisations

Section: 68	*Form: 46*

(1) Where the Commissioner wishes to appoint an officer or other person to exercise any of the powers in Chapter X of the Regulation, the grant of authority to exercise the powers shall be in Form UTK VAT-46 and shall be issued by the person empowered by the Commissioners in this regard.

(2) The grant of authority shall-

(a) be limited to a period not exceeding three years;

(b) be to a specific person; and

(c) expire on the retirement, resignation or transfer of the person;

PROVIDED that an authority granted may be renewed.

(3) Every officer or other person authorised by the Commissioner under sub-rule (1) shall-

(a) carry the authorization in Form UTL VAT-50 , with him when purporting to exercise any of the powers conferred under Chapter X of the Regulation; and

(b) produce the authorization in Form UTL VAT-50, if requested by the owner or occupier of any premises where he proposes to exercise these powers.

63. Location of check-pots and barriers

Section: 101	*Form: NIL*

The check-posts and barriers set-up for the purposes of section 112 shall be located at the places described in the Annexure 2 to these rules.

64. Other returns and additional information for proper administration of the Regulation

Section: 100	*Form: 18A*

(1) Every transporter, cold storage or warehouse operator, or any other person shall produce such information as required for proper administration of the Regulation.

(2) Where, upon the commencement of the Regulation, a person is deemed to have been registered under Regulation pursuant to section 24, he shall furnish a statement of opening stock held by him along with his first return in Form UTL VAT-16.

64A. Power to prescribed Acknowledgement

Section:	*Form:*

The Commissioners may prescribed an Acknowledgment for applications/ returns filled by the dealer online or in hard copy of such applications/ returns.

65. Power to remove difficulties

Section: NIL	*Form: NIL*

If any difficulty arises in giving affect to the provisions of this Rules, the Government may be Notification publish in Official Gazette make such provision not inconsistent with the provisions of the Regulation as appear to it, to be necessary for removing the difficulties.

UNION TERRITORY OF LAKSHADWEEP

Form UTL VAT 01

[See Rule 3]

PART- A

APPLICATION FOR OPTING FOR COMPOSITION SCHEME

1. TIN	
2. Full Name of Applicant Dealer	

3. Nature of Business (Tick; all applicable)	☐ Trade	☐ Manufacturer	☐ Works Contractor	☐ Leasing	☐ others (specify)

4. Year for which composition scheme is sought*

*hereinafter referred to as "current year"

5. Turnover in the preceding year (Rs.)								

6. Estimated Turnover in the current year (Rs.)								

7. Tax Payable on Opening Stock lying at the beginning of the current year [u/s 16(9)]	Description*	Tax Payable (Rs.)
	i. Trading Stock	
	ii. Raw material	
	iii. Packaging material	
	iv. Finished Goods	
	Total	

(*Please complete Annexure-I)

8. Details of Tax paid calculated as per (7) above	Description	
	1. Amount of tax paid*(Rs)	
	2. Date of Deposit	/ /
		dd mm yyyy
	3. Challan No. if any	

(*Please attach original challan/ proof of deposit)

9. Verification

I/We …….. hereby solemnly affirm and declare that the information given here in above is true and correct to the best of my/ our knowledge and belief and nothing has been concealed there from.

Signature of Authorised Signatory
Full Name (*first name, middle, surname*)
Designation/ Status
Place
Date:

Form UTL VAT 01

PART-B
CALCULATION SHEET

(i) Details of Trading Stock as at …….…….. of the current year and tax payable thereon

	Rate wise details of the Trading Stocks	Purchase Value (Rs.)	Fair Market Value * (Rs.)	Tax Payable (Rs.)
A	Goods taxable at 6%			
B	Goods taxable at 8%			
C	Goods taxable at 10%			
D	Total	Carry to main form to (7)(i)		

(* As at _____ of the current year)

(ii) Details of Raw Material as at……... of the current year and tax payable thereon

	Rate wise details of the Trading Stocks	Purchase Value (Rs.)	Fair Market Value * (Rs.)	Tax Payable (Rs.)
A	Goods taxable at 6%			
B	Goods taxable at 8%			
C	Goods taxable at 10%			
D	Total	Carry to main form to (7)(ii)		

(* As at 1st----------of the current year)

(iii) Details of Packaging Material as at …….. of the current year and tax payable thereon

	Rate wise details of the Trading Stocks	Purchase Value (Rs.)	Fair Market Value * (Rs.)	Tax Payable (Rs.)
A	Goods taxable at 6%			
B	Goods taxable at 8%			
C	Goods taxable at 10%			
D	Total	Carry to main form to (7)(iii)		

(* As at _____ of the current year)

(iv) Details of Finished Goods as at …….. of the current year and tax payable thereon

	Rate wise details of the Trading Stocks	Purchase Value (Rs.)	Fair Market Value * (Rs.)	Tax Payable (Rs.)
A	Goods taxable at 6%			
B	Goods taxable at 8%			
C	Goods taxable at 10%			
D	Total	Carry to main form to (7)(iv)		

(* As at _____ of the current year)

(v) Verification

I/We ……. hereby solemnly affirm and declare that the information given here in above is true and correct to the best of my /our knowledge and belief and nothing has been concealed therefrom.

Signature of Authorized Signatory

Full Name (*first name, middle , surname*)

Designation/Status

Place
Date

Day Month Year

UNION TERRITORY OF LAKSHADWEEP
Form UTL VAT 02
[See Rule 3)]
PART-A
INITIMATION OF WITHDRAWAL FROM COMPOSITION SCHEME DURING THE YEAR

<table>
<tr><td colspan="6">1.TIN</td></tr>
<tr><td colspan="6">2.Full Name of Dealer</td></tr>
<tr><td>3.Nature of Business (Tick; all applicable)</td><td>☐ Trader</td><td>☐ Manufacturing</td><td>☐ Works Contractor</td><td>☐ Leasing</td><td>☐ Others (Specify)</td></tr>
<tr><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td colspan="6">4.Date on which turnover exceeds Rupees Fifty Lakhs</td></tr>
<tr><td></td><td></td><td></td><td>Dd</td><td>Mm</td><td>yyyy</td></tr>
<tr><td rowspan="5">5.Input tax on goods purchased and lying in stock in Lakshadweep as on date on/from withdrawal is taking place [under section 16 (10)]</td><td colspan="2">Description</td><td></td><td></td><td></td></tr>
<tr><td colspan="2">(i) Trading Stock</td><td></td><td></td><td></td></tr>
<tr><td colspan="2">(ii) Raw Material</td><td></td><td></td><td></td></tr>
<tr><td colspan="2">(iii) Packaging Materials</td><td></td><td></td><td></td></tr>
<tr><td colspan="2">Total</td><td></td><td></td><td></td></tr>
</table>

(* Please complete Annexure 1)

6. **Verification**

I/We …….. hereby solemnly affirm and declare that the information given here in above is true and correct to the best of my /our knowledge and belief and nothing has been concealed therefrom.

Signature of Authorized Signatory

Full Name (*first name, middle , surname*)

Designation/Status

Place
Date

Dd mm yyyy

PART-B

(i) Details of Trading Stock on which credit has been sought

SI.No	Tax Invoice date	Tax Invoice No.	Supplier Registration no. under the Regulations	Purchase Price (Rs.)	Input Tax (Rs.)
Carry total to main form to (5)(i)				Total	

(ii) Details of Raw Material on which credit has been sought

SI.No	Tax Invoice date	Tax Invoice No.	Supplier Registration no. under the Regulations	Purchase Price (Rs.)	Input Tax (Rs.)
Carry total to main form to (5)(ii)				Total	

(iii) Details of Packaging on which credit has been sought

SI.No	Tax Invoice date	Tax Invoice No.	Supplier Registration no. under the Regulations	Purchase Price (Rs.)	Input Tax (Rs.)
Carry total to main form to (5)(iii)				Total	

(iv) Verification

I/We …….. hereby solemnly affirm and declare that the information given here in above is true and correct to the best of my /our knowledge and belief and nothing has been concealed therefrom.

Signature of Authorized Signatory

Full Name(*first name, middle , surname*)

Designation/Status

Place
Date

Dd mm yyyy

UNION TERRITORY OF LAKSHADWEEP

Form UTL VAT 03

[See Rule 3]

PART- A

INTIMATION OF WITHDRAWAL FROM COMPOSITION SCHEME DURING THE YEAR

1. TIN	

2. Full Name of Dealer	

3. Nature of Business	U Trader	U Manufacturer	U Works	U Leasing	U Others

4. Date on which turnover exceeds Rupees……	
dd mm yyyy	

	Description*	Input Tax (Rs.)									
5. Input Tax on goods purchased and laying in stock in Lakshadweep as on date on/from which withdrawal is taking place.	(i) Trading Stock										
	(ii) Raw Material										
	(iii) Packaging Material										
	Total										

(* Please complete Annexure 1)

6. Verification

I / We ---------- hereby solemnly affirm and declare that the information given here in above is true and correct to the best of my/ our knowledge and belief and nothing has been concealed there from.

Signature of Authorised Signatory

Full Name (*first name, middle, surname*)

Designation/ Status

Place

Date

dd mm yyyy

Form UTL VAT 03

PART- B

(i) Details of trading stock on which credit has been sought

S.No	Tax Invoice date	Tax Invoice No	Supplier Registration no. under the Regulations	Purchase Price (Rs.)	Input Tax (Rs)
Carry total to main Form to (5) (i)				Total	

(ii) Details of raw material on which credit has been sought

S.No	Tax Invoice date	Tax Invoice No	Supplier Registration no. under the Regulations	Purchase Price (Rs.)	Input Tax (Rs)
Carry total to main Form to (5) (ii)				Total	

(iii) Details of packaging material on which credit has been sought

S.No	Tax Invoice date	Tax Invoice No	Supplier Registration no. under the Regulations	Purchase Price (Rs.)	Input Tax (Rs)
Carry total to main Form to (5) (iii)				Total	

(iv) Verification

I/ We ---------- here solemnly affirm and declare that the information given here in above is true and correct to the best of my/ our knowledge and belief and nothing has been concealed there from.

Signature of Authorised Signatory
Full Name (first name, middle, surname)
Designation/ Status

Place
Date
Day Month Year

UNION TERRITORY OF LAKSHADWEEP

Form UTL VAT 03A

[See Rule 3]

PART- A

INFORMATION OF WITHDRAWAL FROM COMPOSITION SCHEME DURING THE YEAR

1. TIN										

2. Full name of Dealer													

3. Nature of Business (Tick [x] all applicable)	☐ Trader	☐ Manufacturer	☐ Works Contractor	☐ Leasing	☐ Other (Specify)

4. Date on which turnover exceeds Rupees Fifty Lakhs			-			-				
	dd			mm			yyyy			

5. Input Tax on goods purchased and laying in stock in Lakshadweep as on date on/from which withdrawal is taking place [under section 16(10)].	Description*	Input Tax (Rs.)									
	(i) Trading Stock										
	(ii) Raw Material										
	(iii)Packaging Material										
	Total										

(* Please complete Annexure 1)

6. Verification

I/ We ---------- here solemnly affirm and declare that the information given here in above is true and correct to the best of my/ our knowledge and belief and nothing has been concealed there from.

Signature of Authorised Signatory----------

Full Name (*first name, middle, surname*) ----------

Designation/ Status----------

Place																				

Date								
	Day		Month		Year			

Instructions for dealers withdrawing from the composition scheme (For details refer Section 16 (10) and Rule 5(5):

1. The dealer who has opted for the composition scheme has to file this intimation within **Seven days** on and from the day his turnover exceeds fifty lakh rupees during the year.
2. The dealer would be eligible to clime tax credit for the input tax paid under the act on the trading stock, raw material and packaging material held by him in Lakshadweep Islands on the date from which his taxable turnover exceeds fifty lakh rupees. The credit would be available on the basis of original tax invoice showing the tax component separately.

The restrictions and other disabilities prescribed under the co

UNION TERRITORY OF LAKSHADWEEP ISLAND

Form UTL VAT 03A

PART- B

(i)Details of trading stock on which credit has been sought

S.No.	Tax Invoice date	Tax Invoice No.	Supplier Registration No. under the Act	Purchase Price (Rs.)	Input Tax(Rs)
				*Total	

*Carry total to main form to (5)(i)

(ii) Details of raw material on which credit has been sought

S.No.	Tax Invoice date	Tax Invoice No.	Supplier Registration No. under the Act	Purchase Price (Rs.)	Input Tax(Rs)
				*Total	

*Carry total to main form to (5)(ii)

(iii) Details of packing material on which credit has been sought

S.No.	Tax Invoice date	Tax Invoice No.	Supplier Registration No. under the Act	Purchase Price (Rs.)	Input Tax(Rs)
				*Total	

*Carry total to main form to (5)(iii)

(iV) Verification

I/We_____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my /our knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised signatory _____

Full Name(*first name, middle, surname*) _____

Designation/Status _____

Place																					

Date		
	Day	

	Month

			Year

UNION TERRITORY OF LAKSHADWEEP
Form UTL VAT 04A- Cover Page
[See Rule 3A]

APPLICATION FOR REGISTRATION UNDER LAKSHADWEEP VALUE ADDED TAX RULES 2022

Checklist of supporting documents

Please tick as applicable

MANDATORY SUPPORTING DOCUMENTS

- Parts A, B, C & D of the Form duly filled in (in case any of the parts is not applicable, please mark accordingly)
- Proof of incorporation of the applicant dealer i.e. Copy of deed of constitution (partnership deed (if any), certificate of registration under the Societies Regulations, Trust deed, Memorandum and Articles of Association etc) duly certified by the authorized signatory
- Proof of identity authorized signatory signing the Registration Application

Form Two self addressed envelopes (Without stamps)

- In case of a dealer applying for registration and simultaneously opting for payment of tax under composition scheme, please attach application in Form UTL VAT 01 along with this application
- Proof of Security along with duly filled Form UTL VAT-12

OPTIONAL SUPPORTING DOCUMENTS (FOR REDUCTION INSECURITY AMOUNT)

- Proof of ownership of principal place of business
- Proof of ownership of residential property by proprietor/managing partner
- Copy of passport of proprietor/ Managing partner
- Copy of Permanent Account Number in the name of the business allotted by the Income Tax Department
- Copy of last electricity bill (The bill should be in the name of the business and for the address specified as the main place of business in the registration form)
- Copy of last telephone bill (The bill should be in the name of the business and for the address specified as the main place of business in the registration form)

REASONS FOR REJECTION (For Office Use Only)
Please tick as *applicable*

Not attached mandatory Supporting Document(s)_____ Other

UNION TERRITORY OF LAKSHADWEEP
Form UTL VAT 04
[See Rule 10, 16 & 17]

PART-A

APPLICATION FOR REGISTRATION UNDER LAKSHADWEEP VALUE ADDED TAX RULES 2022

1. Full Name of Applicant Dealer

2. Name of Business (Tick ☐ all applicable) ☐ Manufacturer ☐ Trader ☐ Leasing ☐ Works ☐ Contractor ☐ Exporter ☐ Importer ☐ Others (Specify)

3. Constitution of Business ☐ Proprietorship ☐ Partnership ☐ HUF ☐ Others, Please specify ☐ Private Ltd. Company ☐ Government Company ☐ Public Ltd. Company ☐ Public Sector Undertaking ☐ Govt. Corporation ☐ Govt. Deptt./Society/ Club/ Trust

4. Type of Registration Tick ☐ one ☐ Mandatory ☐ Voluntary

5. Opting for composition scheme under section 16 of the Regulations?
Tick ☐ one ☐ Yes ☐ No

6. Annual Turnover Category Tick ☐ one ☐ Less than Rs.10 lakhs ☐ Rs. 10 lakh or above

(a) Turnover in preceding financial year Rs.
(b) Expected turnover in the current Rs. financial year

7. Date from which liable for registration under Lakshadweep Value Added Tax Regulations, 2022 Day / Month/ Year

8. Permanent Account Number of the applicant dealer (PAN)

9. Registration number under Central Excise Regulations (if applicable

10. Place of Principal Business	Building name/ number												
	Area/ Road												
	Locality/ Market												
	Pin Code												
	Email ID												
	Telephone Number												
	Fax Number												
11. Address of	Building name/ number												

Service of notice (*if different form principal place of business)*	Area/ Road													
	Locality/ Market													
	Pin Code													
	Email ID													
	Telephone Number													
	Fax Number													

12. Number of additional places of business within or outside the state (*also please complete Part C*)	Godown/Warehouse		
	Factory		
	Shop		
	Other place(s) of business		

13. Details of main Bank Account

Account Number	
MICR Number	
Name of Bank	
Address of the Bank	

14. Details of investment in the business (details should be current as on date of application

Own Capital	(Rs)									
Loans from Banks	(Rs)									
Other loans and borrowings	(Rs)									
Plant & Machinery	(Rs)									
Land & Building	(Rs)									
Other assets & investments	(Rs)									

15. Description of top 5 items you deal or propose to deal in *(l-highest volume to 5-lowest volume)*

Description of items	Commodity Code				
1					
2					
3					
4					
5					

16. Accounting Basic Tick ; *one* Accural Cash

17. Security (a) Amount of Security (Rs)
(b) Type of Security (Rs)
(c) Date of expiry of Security (Rs)

Day			Month			Year		

18. Number of Persons having interest in business (also please complete Part B for each such persons

19. Number of Managers

20. Number of authorise signatories

21. Name of Manager			
	First Name	Middle name	Surname

* if more than one manager, attach particulars for additional mangers on a separate sheet

22. Name of Authorised Signatory*			
	First Name	Middle name	Surname

* Please complete Part D

23. Verification

I/ we _____ hereby solemnly affirm and declare that the information given here in above is true and correct to the best of my/ our knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised

Signatory Full Name

Designation/ Status

Place:

Date:

Day Month Year

Please affix a passport size photograph of the person whose particular are being given this form

Form UTL VAT 04
PART-B

PARTICULARS OF PERSON [PROPRIETOR/KARTA/ PARTNERS /DIRECTORS IN THE BUSINESS/ MEMBERS OF EXECUTIVE COMMITTEE OF SOCIETIES, CLUBS ETC] HAVING INTEREST IN THE BUSINESS

(Attach particulates on separate sheet for each person having interest in business)

1. Full Name of Applicant Dealer

2. Full Name of Person having interest in business (*provide in order of fist name, middle name, surname*)

3. Date of Birth / /

4. Gender (tick; one) ☐ Male ☐ Female

5. Father's/ Husband's name

First Name	Middle Name	Surname

6. PAN :

7. Passport No.

8. e-mail Address :

9. Residential Address (*If different from principal place of business*)

Building name/ number	
Area/ Road	
Locality/ Market	
Pin Code	
Telephone Number	
Fax Number	

10. Permanent Address (*if different form residential address*)

Building name/ number	
Area/ Road	
Locality/ Market	
Pin Code	
Telephone Number	
Fax Number	

11. Whether engaged in any other business if yes , give details ☐ Yes ☐ No
    (i) Name address of other business
    (ii) TIN
    (iii) Status

*if engaged in two or more other business, attach details on a separate sheet

12. Verification

I/We……hereby solemnly affirm and declare that the information given here in above is true and correct to the best of my/our knowledge and belief and nothing has been concealed there from.

Signature of Authorised Signatory

Full Name (*First name, middle, surname*)

Place:

Date:

Dd mm yyyy

Form UTL VAT 04
PART-C
DETAILS OF ADDITIONAL PLACES OF BUSINESS

1. Full Name of Applicant Dealer

2. Details of Additional Places of Business
(attached additional sheet, if required)

Type	U Godown / Warehouse	U Factory	U Shop	U Other place of business
Address	Building Name/ Number			
	Rea/Road			
	Locality/Market			
	Distt.			
	State			
	Pin Code			
	Email Id			
	Telephone Number			
	Fax Number			
	Date of establishment			
		Dd	Mm	YYYY
State local sales tax/VAT/CST registration number *(if place of business is situated outside Lakshadweep)*				

Type	U Godown / Warehouse	U Factory	U Shop	U Other place of business
Address	Building Name/ Number			
	Rea/Road			
	Locality/Market			
	Distt.			
	State			
	Pin Code			
	Email Id			
	Telephone Number			
	Fax Number			
	Date of establishment			
		Dd	Mm	YYYY
State local sales tax/VAT/CST registration number *(if place of business is situated outside Lakshadweep)*				

Type	U Godown / Warehouse	U Factory	U Shop	U Other place of business
Address	Building Name/ Number			
	Rea/Road			
	Locality/Market			
	Distt.			
	State			
	Pin Code			
	Email Id			
	Telephone Number			
	Fax Number			
	Date of establishment	Dd Mm YYYY		
State local sales tax/VAT/CST registration number *(if place of business is situated outside Lakshadweep)*				

3. Verification

I/We……hereby solemnly affirm and declare that the information given here in above is true and correct to the best of my/our knowledge and belief and nothing has been concealed there from.

Signature of Authorised Signatory

Full Name (*First name, middle, surname*)

Designation/Status

Place
Address Building Name /Number
Area/ Road
Locality/Market
Distt.
State
Pin Code
Email Id
Telephone Number

Date
Day Moth Year

Form UTL VAT
04 PART -D

PARTICULARS OF THE AUTHORISED SIGNATORY

(Attach separate forms given particulars of each authorized signatory, in case of more than one authorized signatories)

1. Full Name of Applicant Dealer:
2. Name of Authorised Signatory:
   (*Provide in order of first name, middle name, surname*)
   (Ref Instruction No.9)
3. Date of Birth: / / 4. Gender(tick one) ☐ Male ☐ Female

5.Fathers /Husband's Name	First Name	Middle Name / Surname
6. PAN:	7. Passport No:	
8. E-mail address :		
9. Residential Address *(if different from principal place of business)*	Building Name /Number Area/Road Locality/Market Distt. State Pin Code Telephone Number Fax Number	
10. Permanent Address *(if different from residential address)*	Building Name /Number Area/Road Locality/Market Distt. State Pin Code Telephone Number Fax Number	

11. Declaration

I/We……hereby solemnly affirm and declare that the person named above is authorized to Regulation as an authorize signatory for the above referred business for which application for registration is being filed / is registered under the Lakshadweep VAT Regulations, 2022. All this Regulations in relation to this business will be binding on us.

(*First name, Middle Name, Surname*)

1.

2.

3.

4

12. Acceptance as an authorized signatory

I …… hereby solemnly accord my acceptance to Regulations as authorized signatory for the above referred business and all my Regulations shall be binding on the business.

Signature of Authorized Signatory

Full Name (*first name, middle name, surname*)

Designation / Status

Place

Date

Day Month Year

Instructions for the filling Regulation form (UTL VAT) (For details refer to section 19 and Rule 12)

1. Please fill in all the details in CAPITAL letters
2. Please note that you are **mandatorily** required to register if
   (i) Your turnover at any time during a financial year exceeds taxable quantum; or
   (ii) You are liable to pay tax, or are registered or required to be registered under Central sales Tax Regulations, 1956 (Taxable quantum' is Rs. 2 lakhs)
3. Please note that irrespective of the quantum of turnover of the business, a dealer may apply for voluntary registration under the Lakshadweep Value Added Tax Regulations, 2022.
4. For field 3, an **"importer**" means-
   (i) A person who brings his own goods into Lakshadweep, or
   (ii) A person on whose behalf another person brings goods into Lakshadweep; or
   (iii) In the case of sale occurring in the circumstances referred to section 6 of the Central sales Tax Regulations 1956, the person in Lakshadweep to whom the goods are delivered
5. The application for registration under this regulation should be filed within **thirty days** from the date of person becoming liable for payment of tax.
6. For **field 8,** if the business does not have a PAN, then please mark 'Applied for' or 'N/A' as applicable.
7. For **field 15,** please fill the description of top five items on the basis of value of goods sold.
8. In case of any change in these details, the dealer is required to intimate the department of the amendments within **one month** of the change. (Please refer to section 21)
9. Registration applications should be verified and signed by the authorized signatory, Who is:
   (i) In the case of an individual, the individual himself, and where the individual is absent from India, either the individual or some person duly authorized by him in this behalf and where the individual is mentally incapacitated from attending to his affairs, his guardian or any other person competent to Regulation on his behalf;
   (ii) In the case of a Hindu Undivided Family, a Karta and where the Karta is absent from India or is mentally incapacitated from attending to his affairs, any other adult member of such family;
   (iii) in the case of company or local authority, the principal officer thereof;
   (iv) in the case firms, any partner thereof, not being a minor;
   (v) in the case of any other association, any member of the association or persons:
   (vi) in the case of a trust, the trustee or any trustee ; and
   (vii) in the case of any other person, the person competent to Regulations on his behalf:
10. In case of partner ships, Part B is to be filled and signed by the managing partner plus top four other partners.
11. In case of companies, Part B is to be filled and signed by the company secretary, the managing director and 3 other directors.

12. If required, make additional copies of the Parts and attach with application form for registration (UTL VAT-04)
13. An amendment would be required each time a person changes (and not when the details of an existing person change)
14. In case of minors, the specimen signature of guardian / trustee should be furnished.
15. In case of Part D, it is to be filled and signed by the person whose details are given in the Part.
16. Every sheet filled in the Parts has to be signed by the same person (authorized signatory) who has signed the registration application.
17. In case of the Parts are not applicable, please strike off the same and write 'Not Applicable' on the said Par.

Method of Calculating Security Amount

Prescribed Security Amount Rs.		1,00,000
Reduction sought (Maximum reduction available Rs.50,000)		Rebate(Rs)
1	Proof of ownership of principal place of business	30,000
2	Proof of ownership of residential property by proprietor/ managing partner	20,000
3	Copy of passport of proprietor / managing partner	10,000
4	Copy of Permanent Account Number in the name of the business allotted by the Income Tax Department	10,000
5	Copy of last Electricity bill (The bill should be in the name of the business and for the address specified as the main place of business in the registration form)	10,000
6	Copy of last Telephone bill (The bill should be in the name of the business and for the address specified as the main place of business in the registration form)	5,000

UNION TERRITORY OF LAKSHADWEEP
Form UTL VAT 04A
(See Rule 3A)

Application for Registration by a Casual Trader under Lakshadweep Value Added Tax Rules, 2022

1.Full Name of Applicant Dealer *(For individuals, provide in order of first name, middle name, surname)*	

2. Trade Name (if any)

3. Constitution of Business *(Tick one as applicable)*

- ☐ Proprietorship
- ☐ Partnership
- ☐ *HUF*
- ☐ Others, please specify
- ☐ Private Ltd. Company
- ☐ Government Company
- ☐ Public Ltd. Company
- ☐ Public Sector Undertaking
- ☐ Government Corporation
- ☐ Govt Deptt/Society/Club/Trust

4. Permanent Account Number of the applicant dealer (PAN)	
5. Registration number under Central Excise Act *(if applicable)*	
6. Registration number under prevailing sales tax /VAT law of the state where the principal place of business is situated (if applicable)	

7. Principle place of business	Building Name/Number Area/Road Locality/ Market Pin Code Email Id Telephone Number Fax Number	

8. Address in Lakshadweep Islands (*if different of principal place of business*)	Building Name/Number Area/Road Locality/ Market Pin Code Email Id Telephone Number Fax Number	
9. Description of top 3 items you propose to deal in *(In order of volume of sales for the*		

tax period. 1-highest volume to 3-lowest volume)	

10. If you have been granted registration in Lakshadweep Islands, under this Act, as casual trader or otherwise at any time prior to filing this application, please provide registration number for the last such registration granted to you and year in which it was granted	□ Not Applicable (registration number)

11. Period for which registration required	From		/		/		**To**		/		/			
		mm		dd		yy		mm		dd		yy		

12. Estimated Turnover of sales during the period for which registration is sought	Turnover of Sales (Rs.)	Output Tax (Rs.)
(i) Goods taxable at 6%		
(ii) Goods taxable at 8%		
(iii)Goods taxable at 10%		
Total		

Name of Manager			
	First Name	Middle Name	Surname

13. Verification

I/We_____hereby solemnly affirm and declare that the information given here in above is true and correct to the best of my/our knowledge and belief and nothing has been concealed there from.

Signature of Authorised signatory	
Full Name *(first name, middle, surname*	
Designation	
Place	
Date	

UNION TERRITORY OF LAKSHADWEEP

FORM UTL VAT 05

[See Rule 11]

Reference No << Reference Number >> <<
Date >>

To

(Name of the dealer)
(Address of the dealer)

Notice Proposing Rejection of Registration Application

This is further to your application submitted on << Application Date >> for registration under the Lakshadweep Value Added Tax Rules, 2022.

The Department has examined your application and is not satisfied with it for the following reasons:

<< Reasons >>
You are required to show cause before << date >> (not more than 15 days) as to why your application should not be rejected for the above-mentioned reasons.

(Signature)

(Designation)

(Place)
(Date)
UT of Lakshadweep

Note: Please write the Reference No. while communication with the Lakshadweep VAT Department in this matter or in any other matter whatsoever.

UNION TERRITORY OF LAKSHADWEEP
Form UTL VAT 06
[See Rule 12]

CERTIFICATE OF REGISTRATION UNDER LAKSHADWEEP VALUE ADDED TAX RULES, 2022

1. Full Name of Dealer

2. TIN

3. Date of Liability

4. Date of Validity

5	Address of principal place of business	Building Name/Number Area/Road Locality/Market PIN Code
6	Address of additional place(s) of business	(1) (2) (3) (4) (5)

Signature and Seal of VAT Authority

Name:

Designation:

Place:

Date:

Note: The registration certificate shall be prominently displayed at all places of business and it shall be produced on demand by any person exercising authority under the Regulations and Rules. The failure to do so would result in cancellation of registration of dealer.

UNION TERRITORY OF LAKSHADWEEP

FORM UTL VAT 06 A
[See Rule 3 A]

CERTIFICATE OF REGISTRATION FOR CASUAL TRADER UNDER LAKSHADWEEP VALUE ADDED TAX RULES, 2022

1. Full Name of Dealer

2. Registration Number

3. Date of commencement of business

4. Period for which registration is effective from …….. to ……

5. Address of principal place of business In Lakshadweep island
   Building Name/ Number
   Area/ Road
   Locality/ Market
   Pin Code

6. Address of additional place (s) of business in Lakshadweep Island
   (1)
   (2)
   (3)
   (4)
   (5)

Signature and Seal of VAT Authority

Name:

Designation:

Place:

Date:

Note: The registration certificate shall be prominently displayed at all places of business and it shall be produced on demand by any person exercising authority under the Regulation and Rules. The failure to do so would result in cancellation of registration of dealer.

UNION TERRITORY OF LAKSHADWEEP

FROM UTL VAT 07

PART – A

[*See Rule 13, 16, 17 & 18*]

APPLICATION FOR AMENDMENT (S) IN PARTICULARS SUBSEQUENT TO REGISTRATION UNDER LAKSHADWEEP VALUE ADDED TAX RULES, 2022

A. Registration No. / TIN
B. Full Name of Dealer

C. AMENDMENT SUMMARY

(Please put field reference in which amendments are sought are, date of amendment and reason for amendment (s). attach additional sheets if required)

Field Ref.	Date (mm/dd/yy)	Reason (s)

(Please fill in only those following fields that are to be amended. All other field should be left blank or struck out)

1. Full Name of Applicant Dealer

2. Nature of Business

(Tick one as applicable)

- ☐ Manufacturer
- ☐ Trader
- ☐ Leasing
- ☐ Works
- ☐ Exporter
- ☐ Importer
- ☐ Others

3. Constitution of Business

(Tick one as applicable)

- ☐ Proprietorship
- ☐ Private Ltd. Company
- ☐ Public Sector Undertaking
- ☐ Partnership
- ☐ Government Company
- ☐ Government Corporation
- ☐ *HUF*
- ☐ Public Ltd. Company
- ☐ Govt Deptt/Society/Club/Trust
- ☐ Others, please specify

4.Principal Place of Business	Building Name/Number								
	Area/Road								
	Locality/Market								
	Pin Code								
	Email Id								
	Telephone Number								
	Fax Number								

5.Address for service of notice (*if different from principal place of business)*	Building Name/Number								
	Area/ Road								
	Locality/ Market								
	Pin Code								
	Email Id								
	Telephone Number								
	Fax Number								

6. Number of additional places of business within or outside the state *(also please complete Part C)*	Godown /Warehouse	
	Factory	
	Shop	
	Other place(s) of business	

7. Details of main Bank Account	Account Number	
	MICR Number	
	Name of Bank	
	Address of Bank	

8. Description of 5 items you deal or propose to deal in *(1-highest volume to 5-lowest volume)*	Description of items	Commodity Code				
	1					
	2					
	3					
	4					
	5					

9. Security *(for modification, please Complete Part-E)*

a) Amount of Security Rs.

b) Type of Security

c) Date of expiry of Security / /

Day Month Year

10. Number of person having interest in business *(also please complete & annex Part B)*	
11. Number of Managers	
12. Number of authorized signatories	

13. Name of Manager			
	First Name	Middle Name	Surname

14. Name of Authorised Signatory*			
	First Name	Middle Name	Surname

15. Verification

I/We _____ hereby solemnly affirm and declare that the information given here in above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory

Full Name

Designation/Status

Place

Date

Form UTL VAT 07
PART – B

AMENDMENT OF EXISTING PARTICULARS / ADDITION OF PERSON [PROPRIETOR/ KARTA / PARTNER / DIRECTORS IN THE BUSINESS / MEMBERS OF EXECUTIVE COMMITTEE OF SOCIETIES, CLUBS ETC.] HAVING INTEREST IN THE BUSINESS

Nature of change (tick; as applicable)	% Addition	% Deletion	% Amendment
Date of change (mm/dd/yy)	/ /		

- *In case of amendments of existing particulars, please fill in field 1 & 2 and thereafter only those fields that are to be amended. All other fields should be left blank or struck out.*
- *In case of deletion of a person, please fill in fields 1& 2 only*
- *In case of addition of a new persons, please complete the form in full*

1. Full Name of Applicant Dealer
2. Registration No. /TIN
3. Full Name of Person
   (Provide in order of first name, middle name, surname)
4. Date of birth / / 5. Gender (tick one) Male Female

6.Father's / Husband's name	First Name	Middle Name	Surname

7.PAN:	8. Passport No.

9. E- mail address

10. Residential Address *(If different from principal place of business*)	Building Name / Number Area / Road Locality / Market Pin Code Telephone Number Fax Number	

11. Permanent Address *(If different residential Address)*	Building Name / Number Area / Road Locality / Market Pin Code Telephone Number Fax Number	

12. Whether engaged in any other business ☐ Yes ☐ No
    If yes, given details:-
    (i) Name and address of other business

(ii) TIN
(iii) Status

*If engaged in two or more other business, attach details on a separate sheet.

13. Verification
I / We _____ hereby solemnly affirm and declare that the information given here in above is true and correct to the best of my/ our knowledge and belief and nothing has been concealed there from.

Signature of Authorized Signatory

Full Name *(First name, middle name, Surname)*

Designation /Status

Place

Date

Day Month Year

Form UTL VAT 07
PART-C
DETAILS OF ADDITIONS / CLOSURE / AMENDMENT IN PARTICULARS OF ADDITIONAL PLACES OF BUSINESS
(Please complete all details in full or all cases of additions, closures, amendments in particulars)

1.Ful Name of Applicant Dealer

Registration No./ TIN

2.Details of Additional Places of Business (*attached additional sheets if required*)

Type U Godown / warehouse U Factory U Shop U Other place of business																
Nature of change (tick; as applicable)		U Closure					U Addition					U Amendment				
Date of change (mm/dd/yy)				/			/									
Address	Building Name/ Number															
	Area/ Road															
	Locality/ Market															
	Distt															
	State															
	Pin Code															
	E mail ID															
	Telephone Number															
	Fax Number															
	Date of establishment															
State local sales tax / VAT /CST registration Number		dd		mm			yyyy									
(if place of business is situated outside Lakshadweep)																

Type U Godown / warehouse U Factory U Shop U Other place of business																
Nature of change (tick; as applicable)		U Closure					U Addition					U Amendment				
Date of change (mm/dd/yy)																
Address	Building Name/ Number															
	Area/ Road															
	Locality/ Market															
	Distt															
	State															
	Pin Code															
	E mail ID															
	Telephone Number															
	Fax Number															
	Date of establishment															
State local sales tax / VAT /CST registration Number		dd		mm			yyyy									
(if place of business is situated outside Lakshadweep)																

Type	U Godown/ warehouse	U Factory	U Shop	U Other place of business
Nature of change (tick; as applicable)		U Closure	U Addition	U Amendment
Date of change (mm/dd/yy)		/ /	/ /	
Address	Building Name/ Number			
	Area/ Road			
	Locality/ Market			
	Distt			
	State			
	Pin Code			
	E mail ID			
	Telephone Number			
	Fax Number			
	Date of establishment			
State local sales tax / VAT /CST registration Number		dd mm yyyy		
(if place of business is situated outside Lakshadweep)				

Type	U Godown/ warehouse	U Factory	U Shop	U Other place of business
Nature of change (tick; as applicable)		U Closure	U Addition	U Amendment
Date of change (mm/dd/yy)		/ /	/ /	
Address	Building Name/ Number			
	Area/ Road			
	Locality/ Market			
	Distt			
	State			
	Pin Code			
	E mail ID			
	Telephone Number			
	Fax Number			
	Date of establishment			
State local sales tax / VAT /CST registration Number		dd mm yyyy		
(if place of business is situated outside Lakshadweep)				

3. Verification

I/ We _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my / our knowledge and belief and nothing has been concealed there form.

Signature of Authorized Signatory

Full Name *(first name. middle name, Surname)*
Designation / Status
Place
Date

UNION TERRITORY OF LAKSHADWEEP

Form UTL VAT 07 PART- D

Addition/ Deletion/ Amendments in Particulars of the authorized signatory

Nature of change (tick g as applicable) ☐ Addition ☐ Deletion ☐ Amendment Date of change (mm/dd/yyyy)

- *(In case of amendments of existing particulars, please fill in Fields 1 & 2 and thereafter only those fields that are to be amended. All other fields should be left blank or Struck out)*
- (*In case of deletion of a person, please fill in fields 1 & 2 only)*
- *(In case of addition of a new person, please complete the Form in full)*

1. Full Name of Applicant Dealer
   Registration No. /TIN
2. Name of Authorised Signatory
   (*Provide in order of first name, Middle name, surname*)
3. Date of Birth
4. Gender (tick one) ☐Male ☐ Female

5. Father's/ Husband Name			
	First Name	Middle Name	Surname

6. PAN:
7. Passport No.
8. E-Mail Address

9.Residental Address *(If different from principal place of business)*	Building Name/ Number													
	Area/ Road													
	Locality/ Market													
	Distt.													
	State													
	Pin Code													
	Telephone Number													
	Fax Number													

9.Premanent Address *(If different from residential address)*	Building Name/Number													
	Area/ Road													
	Locality/ Market													
	Distt.													
	State													
	Pin Code													
	Telephone Number													
	Fax Number													

11. Declaration

I/We _____ hereby solemnly affirm and declare that the person named above is authorized to Regulations as an authorised signatory for the above referred business for which application for registration is being filed/ is registered under the Regulation. All this Regulations in relation to this business will be binding on us.

Full Name *(First name, Middle Name, Surname)* Designation/Status Signature

1.

2.

3.

4.

12. Acceptance as an authorised signatory

I_____ hereby solemnly accord my acceptance to Regulation as authorised signatory for the above referred business and all my Regulations shall be binding on the business.

Signature of Authorised Signatory

Full Name *(first name, middle, Surname)* Designation/Status

Place

Date Day Month Year

Form UTL VAT 07
PART – E

Calculation of Modified Security

A. Prescribed Security Amount (Rs)		**1,00,000**
B. Reduction sought (Maximum reduction available Rs.50,000 Tick Applicable items		**Rebate (Rs)**
1	Proof of ownership of principal place of business	**30,000**
2	Proof of ownership of residential property by proprietor/managing partner	**20,000**
3	Copy of passport of proprietor/managing partner	**10,000**
4	Copy of permanent Account Number in the name of the business allotted by the Income Tax Department	**10,000**
5	Copy of last electricity bill (The bill should be in the name of the business and for the address specified as the main place of business in the registration form)	**10,000**
6	Copy of last telephone bill (The bill should be in the name of the business and for the address specified as the main place of business in the registration form)	**5,000**
C. Total Reduction Allowed (Total of B1 to B6 as applicable, subject to maximum of Rs.50,000)		
D. Security to be furnished (A-C)		
E. Security already furnished and valid as on date		
F. Additional security (if any) to be furnished (D-E)		

G. Additional Security (a) Amount of Security Rs.

(b) Type of Security

(d) Date of expiry of Security

Verification

I/We_____ hereby solemnly affirm and declare that the information given hereinabove is true and to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory
Full Name *(first name, middle, surname)*
Place
Date

UNION TERRITORY OF LAKSHADWEEP
Forms UTL VAT 08
[See Rule 13(2)]

Reference No << Reference Number >> << Date >>

To

_____ (Name of the dealer)

(Address of the dealer)

(Registration Number/TIN of the dealer)

AMENDMENT OF EXISTING REGISTRATION

Please refer to your application for amendment of registration certificates << Certificate number and date of issue >> filed on << Application date >>. The following amendments to your registration details have been allowed with effect from the date mentioned against each:-

<<Field >> changed from <<Old Value>> to<< New Value >><< with effect from>>,
<<Field >> changed from << Old Value >> to<< New Value >><< with effect from>>,
<<Field >> changed from << Old Value >> to<< New Value >><< with effect from>>,.

(Signature)

(Designation)

(Place)

(Date)

Union Territory Tax Department

Note:- Please write your Registration No./TIN while communicating with UTL VAT Department in this matter or in any other matter whatsoever.

UNION TERRITORY OF LAKSHADWEEP
Form UTL VAT 09 Cover Page
[See Rule 14]

APPLICATION FOR CANCELLATION OF REGISTRATION UNDER LAKSHADWEEP VALUE ADDED TAX RULES, 2022

Checklist for supporting documents

Please tick as applicable
Mandatory Documents
☐ Certificate of registration issued to the dealer
Supporting Documents
☐ Proof of discontinuance of business ☐ Proof of closure of incorporated body ☐ Proof of death of sole proprietor ☐ Proof of dissolution of firm ☐ Proof that the dealer has ceased to be liable to pay tax ☐ Others, please specify

Reasons for Rejection (For Office Use only)

Please tick as applicable
☐ Not attached Mandatory Supporting Documents (s)_____ ☐ Other

UNION TERRITORY OF LAKSHADWEEP

Form UTL VAT 09
PART-A
[See Rule 14]

APPLICATION FOR CANCELLATION OF REGISTRATION UNDER LAKSHADWEEP VALUE ADDED TAX RULES, 2022

Please **attach your tax return** for the tax period in which the effective date of cancellation of your registration falls. Please remember that if you are registered under the UTL VAT rules, you will have to file a separate application for the purpose of cancellation of that registration.

1. TIN

2. Full Name of Applicant Dealer

3. Reason for Cancellation

Tick; one	☐ Discontinuance of business	☐ Closure of incorporated body
	☐ Death of sole Proprietor	☐ Dissolution of firm
	☐ Has ceased to be liable to pay tax	☐ Others, Please specify

4. Date from which registration under Lakshadweep Value Added Tax regulation, 2022 is to be cancelled — / / (Day Month Year)

5. Where the dealer has accounted for turnover on the basis of amounts received and amounts paid	Description *	(Rs.)
	1. Amount not yet received in respect of sales made	
	2. Amount not yet received in respect of purchase made	

6. Amount payable in respect of all goods held on the date of cancellation of registration *
Rs

(*Complete Part B to furnish details of stock and calculation of amount payable under section 23(1) of the Regulation)

7. Details of amount paid as calculation at 6 above	i) Date of deposit	- - - (Day Month Year)
	ii) Challan No , if any	
	iii) Name of Bank & Branch	

8. Verification

I/We_____ hereby solemnly affirm and declare that the information given here in above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Signature of Authorized Signatory

Full Name

Designation/Status

Address for future correspondence

Place

Date

Day Month Year

Form UTL VAT 09
PART-B

PARTICULAR OF STOCK AS ON THE DATE OF CANCELLATION OF REGISTRATION

Details of stock of all goods held on the date of cancellation of registration

SI. No	Tax Invoice date	Tax Invoice No.	Description of Goods	Purchase Price (Rs.)	Fair Market Value (Rs.	Tax Credit previously claimed (Rs.)	Rate of tax u/s 4 of the Regulation	Output Tax (Rs.)
					(A)	(B)	(C)	(D=A X C)
					Total			

Higher of total of Column B and Column D	(Carry to Field 7 of main form)

Verification

I/We_____ hereby solemnly affirm and declare that the information given here in above is true and correct to the best of my /our knowledge and belief and nothing has been concealed therefrom.

Signature of Authorized Signatory

Full Name

Designation/Status

Place

Date

Day Month Year

UNION TERITORY OF LAKSHADWEEP
Form UTL VAT 10
[See Rule 14]

Reference No. << Reference Number>> << Date>>

To

(Name of the dealer)

(Address of the dealer)

(Registration Number /TIN of the dealer)

SHOW CAUSE NOTICE FOR CANCELLATION OF REGISTRATION

Whereas on the basis of the information which has come to my knowledge, I am satisfied that your registration needs to be cancelled with effect from <<date of cancellation>> for the following reasons:

<<Reasons >>

You are hereby directed to appear before the undersigned on ..... (date and time) to show cause as to why your registration should not be cancelled.

Please take a note that in the event of your failure to comply with this notice; your registration would stand cancelled with effect from << Date of cancellation >> without any further notice in this regard.

(Signature)

(Designation)

(Place)

(Date)

Union Territory Tax Department

Note: Please write your Registration No./ TIN while communicating with the Lakshadweep VAT Department in this matter or in any other matter whatsoever.

UNION TERRITORY OF LAKSHADWEEP

Form UTL VAT 11

[See Rule 14]

Reference No. << Reference Number>> << Date>>

To

(Name of the dealer)

(Address of the dealer)

(Registration Number /TIN of the dealer)

CANCELLATION OF REGISTRATION

With reference to show cause notice dated << Notice Date >>, wherein your registration was proposed to be cancelled for reasons mentioned in the notice with effect from <<date of cancellation>>, and ,

Whereas the on the day fixed for hearing you did not appear/did not file reply to show cause notice,

Or

Whereas you appeared on the appointed date and furnished the explanation which has been considered and your reply to the show cause notice is not found to be satisfactory for the following reasons:

<< Reasons>>

Therefore, I hereby cancel the registration granted to you under the Lakshadweep Value Added Rules, 2022 with effect from <<date of cancellation>>.

You are hereby directed to submit the referred registration certificate in my office <<date>>.

(Signature)

(Designation)

(Place)

(Date)

Union Territory Tax Department

Note: Please write your Registration No./TIN while communicating with the Lakshadweep VAT Department in this matter or in any other matter whatsoever.

UNION TERRITORY OF LAKSHADWEEP
Form UTL VAT 12
[See Rule 21]

FORM FOR FURNISHING SECURITY

1. Registration No. /TIN

2. Full Name of Applicant Dealer
(For individuals, provide in order of First name, middle name, surname)

3.Details of Security Already submitted

S. No	Purpose of security	Type of Security	In case of Bank Guarantee, name and address of bank on which it is drawn	Description and details of security	Amount (Rs.)	Date of expiry (mm/dd/yy)

4.Details of Security Now Being Furnished

S. No	Purpose of security	Type of Security	In case of Bank Guarantee, name and address of bank on which it is drawn	Description and details of security	Amount (Rs.)	Date of expiry (mm/dd/yy)

5. Verification
I/We_____hereby solemnly affirm and declare that the information given here in above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory

Full Name *(First name, middle , surname)*

Designation/Status

Place

Date

UNION TERRITORY OF LAKSHADWEEP
Form UTL VAT 13
[See Rule 22]

APPLICATION FOR RETURN, RELEASE OR DISCHARGE OF SECURITY

1. TIN

2. Full Name of Applicant Dealer

3. Reason for return, release or discharge of security (in Details)	

4. Details of Security sought to be released

S. No	Purpose of security	Type of security	In case of Bank Guarantee, name and address of bank on which it is drawn	Description and details of security	Amount (Rs.)	Date of expiry (dd/mm/yy)

5. Verification

I/We_____ hereby solemnly affirm and declare that the information given here in above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Signature of Authorized Signatory

Full Name *(First name, middle , surname)*

Designation/Status

Address for future correspondence

Address for correspondence in case of cancelled RC

Place

Date

UNION TERRITORY OF LAKSHADWEEP

Form UTL VAT 14

[See Rule 23]

Reference No. << Reference Number>> << Date>>

To

(Name of the dealer)

(Address of the dealer)

(Registration Number /TIN of the dealer)

NOTICE FOR FORFEITURE AND INSUFFICIENCY OF SECURITY

Whereas on the basis of the information which has come to my knowledge, I am satisfied that the security<< specify nature of security proposed to be forfeited or has become insufficient>> furnished by you is required to be forfeited/has become insufficient with effect from << specify the date from which the security is proposed to be forfeited or has become insufficient>>for the following reasons:

<< Reasons>>

1.
2.
3.

You are hereby directed to appear before undersigned at _____(place) on _____(date and time) to show cause as to why the above-mentioned security should not be forfeited or why you should not be required to make good the deficiency in the amount of security for the above-mentioned reasons.

Please take note that in the event of your failure to comply with this notice; the above – mentioned security would stand forfeited or would be treated as insufficient with effect from << Date of forfeiture/insufficient>> without any further notice in this regard and consequential action shall follow.

(Signature)
(Designation)

(Place)
(Date)

Note: Please quote your Registration No./TIN while communicating with the Lakshadweep VAT Department in this matter or in any other matter whatsoever.

UNION TERRITORY OF LAKSHADWEEP
Form UTL VAT 15
[See Rule 23]

Reference No. << Reference Number>> << Date>>

To

(Name of the dealer)

(Address of the dealer)

(Registration Number /TIN of the dealer)

ORDER OF FORFEITURE OF SECURITY

Whereas a show case notice dated <<Notice Date >> was issued to the above named dealer, wherein his security was proposed to be forfeited or was insufficient for reasons mentioned in the notice with effect from << date of forfeiture /insufficient>>, and,

Whereas the dealer on the day fixed for hearing failed to appear and file reply to the said show cause notice,

Or

Whereas the dealer appeared on the day fixed for the hearing and furnished the explanation which has been considered and the reply to the said show cause notice is not found to be satisfactory for the following reasons:

<< Reasons>>

1.
2.
3.

Therefore, I hereby forfeit the security furnished by the above named dealer under Lakshadweep Value Added Tax Regulation, 2022 with effect from << date of forfeiture >>

or

Therefore, I hereby order that the security furnished by the above named dealer under the Lakshadweep Value Added Tax Regulation, 2022 is insufficient from << date of insufficiency>>

Further, the above named dealer is hereby directed to make good the above mentioned deficiency of security in << form of security>>within fifteen days from the date of service of this order.

(Signature)

(Designation)

(Place)

(Date)

Note: Please quote your Registration No./TIN while communicating with the Lakshadweep VAT Department in this matter or in any other matter whatsoever.

Original/Revised

Refund Claimed
☐ Yes
☐ **No**

UNION TERRITORY OF LAKSHADWEEP
Form UTL VAT 16
[See Rule 26 and 27]

LAKSHADWEEP VALUE ADDED TAX RETURN

If revised----
(i) Date of filing original return_____
(ii) Acknowledgment Receipt No._____
(iii)Date of discovery of mistake or error
Specify the reasons for revision

R1 Tax Period	From	Dd	/	mm	/	yy	To	Dd	/	mm	/	yy

R2.1 TIN	
R2.2 Full Name of Dealer	
R2.3 Address of Principal Place of Business	
R2.4 Mobile No.	

R3 Description of top items you deal in (*in order of sales for the tax period or till the aggregate of sale volume reaches at least 80% -1- highest volume to 5-lowest volume*)	Sl. No.	Commodity Code	Description of Goods	Tax Rate	Tax contribution
	1				
	2				
	3				
	4				
	5				

R4 Turnover details	
R4.1 Gross Turnover	
R4.2 Central Turnover	
R4.3 Local Turnover	

R5 Computation of output tax	Turnover (Rs.)	Output tax (Rs.)
R5.1 Goods taxable at 6%		
R5.2 Goods taxable at 8%		
R5.3 Goods taxable at 10%		
R5.4 Sale of Diesel & Petrol as have suffered tax in the hands of various Oil Marketing Companies in Lakshadweep		
R5.5 Sales within Lakshadweep against		
R5.6 Output Tax before adjustment Sub Total		
R5.7 Adjustments to output tax (Complete Annexure and enter **Total A2** here)		
R5.8 Total Output Tax (R5.6+R5.7)		

R6 Turnover of Purchases in Lakshadweep (excluding ….)	Purchase(Rs.)	Tax Credits(Rs.)
R6.1 Capital Goods		
R6.2 Other goods		
R6.2(1) Goods taxable at 6%		
R6.2(2) Goods taxable at 8%		
R6.2(3) Goods taxable at 10%		
R6.3 Local Purchase not eligible for credit of input Tax		
R6.3(1) Purchase from Unregistered dealers		
R6.3(2) Purchase from Composition dealers		
R6.3(3) Purchase of Non creditable goods (Schedule-III)		
R6.3(4) Purchase of Tax free Goods (Exempted) Schedule II		
R6.3(5) Purchase against tax invoices not eligible for ITC.		
R6.3(6) Purchase of goods against retail invoices.		
R6.3(7) Purchase of Diesel & Petrol taxable in the hands of various Oil Marketing Companies in Lakshadweep.		
R6.4 Tax credited before adjustment Sub Total		
R6.5 Adjustment to tax credits (Complete Annexure and entre **Total A4** here)		
R6.6 Total Tax Credits (R6.4 +R6.5)		

R7.1 Net Tax	
R7.2 Interest @ 15% if payable (B)	
R7.3 Penalty, if payable (C)	
R7.4 Tax credit carried forward from previous tax period	
R7.5 Adjustment of excess balance under CST towards UTL VAT liability	
R7.6 Balance payable **[(R7.1+R7.2+R7.3)-(R7.4+R7.5+R7.6)]**	
R7.7 Amount deposited by the dealer …….	

S.No	Date of deposit	Challan No.	Name of Bank and Branch	Amount (Rs.)

R8 Net Balance * (R7.6 - R7.7)	

• The net balance should not be positive as the amount due has to be deposited before filling the return

IF REFUND IS CLAIMED, PROVIDE DETAILS IN THIS BOX (Also fill Annexure-2E)																								
R10 Details of Bank Account																								
R10.1 Account No.																								
R10.2 Account Type (Saving/ Current etc.)																								
R10.3 MICR No.																								
R10.4																								

IF THE NET BALANCE ON LINE R8 IS NEGATIVE, PROVIDE DETAILS IN THIS BOX										
R9 Balance brought forward from line R8 (Positive value of R 8)										
R9.1 Adjusted against liability under Central Sales Tax										
R9.2 Refund Claimed										
R9.3 Balance carried forward to next tax period										

R12 Verification

I /We _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed there from.

Signature of Authorized Signatory

Full Name (*first name, middle, surname)*

Designation/Status

Place
Date
Day Month Year

Annexure-1

(To be furnished with the return where adjustments in Output Tax or Tax Credits are made)

A1 Adjustments to Output ax

Nature of Adjustment	Rate of Tax (6%,8%,10 %)	Increase in Turnover/amount involved	Decrease in Turnover/amount involved	Increase in Output Tax (A)	Decrease in Output Tax (B)
A1.1 Sale cancelled [Section 8(1)(a)]					
A1.2 Nature of sale changed [Section 8(1)(b)]					
A1.3 Change in agreed consideration [Section 8(1)(c)]					
A1.4. Goods sold returned [Section 8(1)(d)]					
A1.5 Bad debits written off [Section 8(1)(e) and Rule 6A]					
A1.6 Bad debit recovered [Rule 6A]					
A1.7 Tax payable on goods held on date of cancellation of registration [Section 23]					
A1.8 Other adjustments, if any (Specify)					
Total					
A2 Total net increase /(decrease 0in Output Tax (A-B)					

A3 Adjustments to Tax Credit

Nature Adjustment	Rate of tax (6,8,10) %	Increase in Turnover/amount involved	Decrease in turnover/Amount involved	Increase in Tax Credit (C)	Decrease in Tax Credit (D)
A3.1 Reduction in input Tax Credit due to sale of goods at price lower than the purchase price [Section 10(5)]					
A3.2 Receipt of debit notes from the seller [Section 10(1)]					
A3.3 Receipt of credit notes from seller [Section 10(1)]					
A3.4 Goods purchased returned or rejected [(Section 10(1)]					

A3.5 Change in use of goods, for proposes other than for which credit is allowed [Section 10(2)(a)]																				
A3.6 Change in use of goods for proposes for which credit is allowed [Section 10(2)(b)]																				
A3.7 Tax credit disallowed in respect of stock transfer out of Lakshadweep [Section 10(3)]																				
A3.8 Tax credit for Transitional stock held on …… (Section 14)																				
A3.9 Tax credit for purchase of 2nd hand goods (Section 15)																				
A3.10 Tax credit for goods held on the date of withdrawal from Composition Scheme [Section 16]																				
A3.11 Tax credit for trading stock and raw materials held at the time of registration (Section 20)																				
A3.12 Tax credit disallowed for goods lost or destroyed (Rule 6)																				
A3.14 Other adjustments, if any (specify)																				
Total																				
A4 Total net increase /(Decrease)in Tax Credits (C-D)																				

Annexure 1 D

Tax rate wise details of Stock in hand as on 31st March (Year)
(To be filled with 2nd quarter return)

Rate 0%	
	Amount
1 % 6% 8% 10% **Total**	

Annexure- 2 A

(See instruction 6)
SUMMARY OF PURCHASE/ INWARD BRANCH TRANSFER REGISTER
(Quarter wise)
(To be filed along with return)

TIN: Name of the Dealer:

Purchase for the Tax Period: From …… to ……

Summary of Purchase (As per UTL VAT-30)

(All amounts in Rupees)

Sr. No.	Quarter & Year	Seller's TIN	Seller's Name	Rate of Tax under UTL VAT Act (for all columns)
1	2	3	4	5

Inter-State Purchase/ Stock Transfer/ Import not eligible for credit of input tax

Import from Outside India	High Sea Purchase	Purchases without Forms
6	7	8

Local Purchases not eligible for credit of input tax

Purchase form unregistered dealer	Purchases from Composition Dealer	Purchase of Tax free goods	Purchase against tax invoices not eligible for ITC*	Purchase of Goods against retail invoices	Purchase of Petrol & Diesel from Oil Marketing Companies in Lakshadweep
9	10	11	12	13	14

Note: Data in respect of unregistered dealers may be consolidated tax rate wise for each Quarter.

*will include purchase of DEPB (for self-consumption), consumables goods & raw material used for manufacturing of tax free goods in Column No.21.

Signature of Dealer/
Authorized Signatory

Annexure- 2B
(See instruction 6)
SUMMARY OF SALE / OUTWARD BRANCH TRANSFER REGISTER
(Quarter wise)
(To be filed along with return)

TIN: Name of the Dealer:

Address: Sale for the Tax Period: From……. To……

Summary of Sales (As per UTL VAT-31)

(All amounts in Rupees)

Sr. No.	Quarter & Year	Buyer's TIN/ Embassy/ Organisation Regn. No.	Buyer/ Embassy/ Organization Name	Tax Rate (UTL VAT) (for all columns)
1	2	3	4	5

Turnover of Inter-State Sale/ Stock Transfer/ Export (Deductions)

Export	High Sea Sale	Sale of Exempted Goods [Sch.II]	Sales covered under proviso to [Sec.9(1)] Read with [Sec.8(4)]	Sales of Goods Outside Lakshadweep (Sec.4)
6	7	8	9	10

Note: Data in respect of unregistered dealers may be consolidated tax rate wise for each Quarter. Data of Embassies/ Organizations listed in Sixth Schedule shall be provided entity wise.

Signature of Dealer/
Authorized Signatory

Annexure 2C

[See Rule 40]

DETAILS OF DEBIT/ CREDIT NOTES RELATED TO LOCAL PURCHASE (INCLUDING GOODS RETURNED/ CANCELLED etc.)

(To be filed along with return)

Tax Period: …….. to ……

TIN: Name:

Sr. No.	Seller's TIN	Seller's Name	Receipt of Credit Notes (Decrease)		Receipt of Debit Notes (Increase)	
			Turnover	Tax (ITC)	Turnover	Tax (ITC)
1	2	3	4	5	6	7
Total						

Note: Seller-wise Credit/ Debit notes (bulk/ invoice wise) details are to be filled. The date of issue of Credit/ Debit notes must fall in the quarter under report.

Annexure 2D

[See Rule 40]

DETAILS OF DEBIT/ CREDIT NOTES RELATED TO LOCAL SALE (INCLUDING GOODS RETURNED/ CANCELLED etc.)

(To be filed along with return)

Tax Period: …….. to ……

TIN: Name:

Sr. No.	Buyer's TIN	Buyer's Name	Issue of Credit Notes (Decrease)		Issue of Debit Notes (Increase)	
			Turnover	Tax	Turnover	Tax
1	2	3	4	5	6	7

Annexure- 2E
(TO BE FILLED, IN CASE OF REFUND CLAIM)

Sl. No.		Claimants input						
1.	a) Details of demand/ outstanding dues pending against the dealer under UTL VAT Act.	Period				Outstanding Amount		
							UTL VAT	
		1. 2. 3.						
	b) Please furnish details of objections/ appeal filed, if any	Objection No./ Appeal No. (whichever is applicable)	Outstanding demand	Period to which demand pertains	Whether stay granted	UTL VAT Appellate Tribunal	High Court	Supreme Court
2.	a) Date of Enforcement Survey, if any.							
	b) Any notice in UTL VAT-37 issued for audit, special audit during the tax period	dd/mm/yyyy						
3.	a) Whether all requisite statutory forms filed.	Yes			No			
	b) Are you willing to wait for refund till all statutory forms are received?	Yes			No			
	c) Are you willing to surrender proportionate refund against statutory form yet to be received?	Yes			No			

UNION TERRITORY OF LAKSHADWEEP

Form UTL VAT 16A

[See Rule 3A]

FORM OF RETURN TO BE FURNISHED BY A CASUAL TRADER

Return for the period From ……. To ……. (dd/mm/yy)

1. (i) Name of the Casual trader:

   (ii) Address (Local):

2. Registration number

3. Period during which sales conducted: From ……. To ……

   (dd/mm/yy)

4. Details of declarations in Forms UTL VAT 34 and UTL VAT 35 issued, if any

Type of Forms	No. of Forms issued			No. of Forms used*			Balance unused Forms**		
	Serial Number		Total	Serial Number		Total	Serial Number		Total
	From	To		From	To		From	To	
UTL VAT 34									
UTL VAT 35									

*Please attach duplicate copies of used Forms

**Please attach unused Forms

5. Total Value of Sales

6. Computation of Tax payable

Description	Turnover (Rs.)	Tax payable (Rs.)
Goods taxable at 6%		
Goods taxable at 8%		
Goods taxable at 10%		
Exempt sales		
Total		

7. Tax payable:

8. Add: interest, if payable:

9. Add: Penalty, if payable:

10. Less: Tax paid:

11. Balance payable/ refundable (7+8+9-10):

12. Details of payment of tax (attach proof of payment)

Sl. No.	Date of deposit	Challan No.	Name of Bank and Branch	Amount

13. Verification

I/ We …… hereby solemnly affirm and declare that the information given in this form and its attachments (if any) is true and correct to the best of my/ our knowledge and belief and nothing has been concealed therefrom.

Signature of authorized:

Signatory Name:

Designation/ Status:

Place:

Date:

(dd/mm/yy):

UNION TERRITORY OF LAKSHADWEEP

Form UTL VAT 17

[See Rule 26 & 27]

Composition Return Form under Lakshadweep Value Added Tax Rules, 2022

R1 Tax Period	From	dd	mm	yyyy	To	dd	mm	yyyy
R2.2 Full Name of Dealer								
R2.3 Address								
R2.4 Mobile No.								

PART A- For Composition Dealers other than Works Contractors

R3 Description of top categories of goods dealt in (*In order of volume of turnover for the tax period 1-highest volume to 3-lowest volume*)	Sl. No.	Description of Goods	Commodity Code
	1		
	2		
	3		

R4 Gross turnover

R5 Computation of composition/ output tax	Turnover (Rs.)	Composition/ output tax (Rs.)
R5.1 Composition @.....		
R5.2 Composition @.....		
R5.3 Composition/ output tax Sub Total (R5.1+R5.2)		
R5.4 Balance carried forward from previous tax period		
R5.5 Net Tax **[R5.3-R5.4]**		
R5.6 Interest, if payable		
R5.7 Penalty, if payable		
R5.8 Balance Payable **(R5.5+R5.6+R5.7)**		
R5.9 Less: Amount deposited by the dealer (attach proof of payment with Form UTL VAT-……..)		

IF THE NET BALANCE ON LINE R6 IS NEGATIVE, PROVIDE DETAILS IN THIS BOX

Sl. No.	Date of deposit	Challan No.	Name of Bank and Branch	Amount	
R6 Net Balance*			**(R5.8-R5.9)**		

*The net balance should not be positive as the amount due has to be deposited before filing the return.

IF REFUND IS CLAIMED, PROVIDE DETAILS IN THIS BOX
R8 Details of Bank Account
R8.1 Account No.
R8.2 Account type

(Saving/ Current, etc.)																			
R8.3 MICR No.																			
R8.4 (a) Name of Bank																			
(b) Branch Name																			
R9 Turnover of purchases in Lakshadweep																			
	(Rs.)																		
R9.1 Goods purchased from Composition Dealers @ 6%																			
R9.2 Goods Taxable @ 1%																			
R9.3 Goods Taxable @ 8%																			
R9.4 Goods Taxable @ 10%																			
R9.5 Goods Taxable @																			
R9.6 Goods Taxable																			
R9.7 Exempted																			
R9.8 Purchases																			
From unregistered dealers																			

R10 Verification

I/ We…… hereby solemnly affirm and declare that the information given here in above is true and correct to the best of my/ our knowledge and belief and nothing has been concealed there from.

Signature of Authorized Signatory

Full Name (first name, middle, surname)

Designation/ Status

R7 Balance brought forward from line R6 (Positive value of R6)										
R7.1 Refund claimed										
R7.2 Balance carried forward to next tax period										

Annexure-2A
(See Instruction 4)

SUMMARY OF PURCHASE/ INWARD BRANCH TRANSFER REGISTER
(Quarter wise)
(To be filed along with return)

TIN: Name of the Dealer:

Address: Purchase for the tax period: from_____ to_____

Summary of purchase (As per UTL VAT-30)

(All Amount in Rupees)

S.No	Quarter & Year	Seller's TIN	Seller's Name
1	2	3	4

Turnover of Purchases in Lakshadweep		
Purchases against tax invoice/ retails invoice	Exempted goods	Purchases from Unregistered Dealer
5	6	7
Inter State Purchase/Stock Transfer		

Import from Outside India	Others (not supported by forms)	Total (including tax)
8	9	10

Note:- Data in respect of unregistered dealer may be consolidated tax rate wise for each quarter.

Signature of Dealer/
Authorized Signatory

Annexure-2B

(See Instruction 4)

SUMMARY OF SALE REGISTER
(Quarter wise)
(To be filed along with return)

TIN: Name of the Dealer:

Address: Sale for the tax period: from _____ to_____

Summary of Sales (As per UTL VAT-31)

(All Amount in Rupees)

Details of Composition Transaction								
S.No	Quarter & Year	Buyer's TIN	Buyer's Name	Category of Contract (if applicable)	Rate of Composition	Turnover	Composition Tax	Date
1	2	3	4	5	6	7	8	9

Signature of Dealer/
Authorized Signatory

UNION TERRITORY OF LAKSHADWEEP
Form UTL VAT 18
PART-A
[See Rule 28]

Statement of Tax paid stock in hand on _____

1. Registration No.

2. Full Name of Dealer (*For Individuals, provide in order of first name, middle name, surname*)

3. Total Value of the trading stock, raw material and Packaging material for trading stock held in Lakshadweep as on _____	Description*	Value (Rs.)	Tax Borne (Rs.)
	(i) Trading Stock		
	(ii) Raw Material		
	(iii) Packaging Materials		
	Total		

(* Please complete Annexure 1)

Place

4. Tax Credit Claimed (Total of tax borne from (3) above) Rs.	

5. Verification

I/We _____ hereby solemnly affirm and declare that the information given here in above is true and correct to the best of my /our knowledge and belief and nothing has been concealed therefrom. Further certified that the particulars indicated above are the correct version of the documents, which are in my/our possession and can be produced before the Value Added Tax department on demand.

Signature of Authorized Signatory

Full Name (*first name, middle , surname*)

Designation/Status

Date

Day Month Year

6. Accountant's Certification

Certified that, I have personally verified the documents as stated above and certify that the details of the tax credit claimed by the dealer is true and correct as per section 14 of the Lakshadweep Value Added Tax Regulation, 2022

Signature

Full Name (*first name, middle, surname)*

Membership Number

Place

Date

Day Month Year Accountant's Seal

Instructions for filling the statement (For details please refer to section 14 and Rule 30)

1. The statement has to be submitted within **four months** from _____.
2. The statement has to be furnished by a registered dealer wishing to claim credit under section 14(2).
3. The goods on which credit is being claimed should be physically held in Lakshadweep by the dealer on _____.
4. The goods on which credit is being claimed should have been purchased on or after _____ from a dealer registered under Lakshadweep Value Added Tax Regulation, 2022 and the dealer should have in his possession the invoices.
5. The goods in the stock were **taxable at first point** under Lakshadweep Value Added Tax Regulation, 2022.
6. The tax credit on the stock **cannot** be claimed:-
   - for finished goods manufactured out of tax paid raw material or capital goods;
   - for any goods that were taxable at last point under Lakshadweep Value Added Tax Regulation, 2022.
   - in a statement furnished more than four months after the commencement of the Act;
   - for opening stock held outside Lakshadweep.
7. The dealer should claim the entire amount of credit to which he is entitled in a single statement.
8. Every dealer wishing to claim tax credit in excess of one lakh rupees shall furnish with the statement a **certificate signed by an accountant**, certifying that the net credit claimed is true and correct.
9. If the dealer is holding any stock which has **not suffered tax** under the Central Sales Tax Act, in that case he will also furnish a statement in respect of such stock in Form UTL VAT-18 A

Form UTL VAT 18

PART- B

(I) Details of Trading Stock as on ..... and tax borne thereon.

S.No	Date of purchase	Invoice No	Supplier's Name	Supplier's Registration No	Value (Rs)	Tax Borne (Rs)
Carry total to main form to (3) (i)				**Total**		

(ii) Details of Raw Material as on ..... and tax born thereon.

S.No	Date of purchase	Invoice No	Supplier's Name	Supplier's Registration No	Value (Rs)	Tax Borne (Rs)
Carry total to main form to (3) (ii)				**Total**		

(iii) Details of Packaging Material as on ..... and tax born thereon.

S.No	Date of purchase	Invoice No	Supplier's Name	Supplier's Registration No	Value (Rs)	Tax Borne (Rs)
Carry total to main form to (3) (iii)				**Total**		

iv. Verification

I / We ---------- hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/ our knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory

Full Name (*first name, middle, surname*)

Designation/ Status

Place

Date

UNION TERRITORY OF LAKSHADWEEP

Form UTL VAT 18A

[See Rule 64]

STATEMENT OF STOCK IN HAND AS ON .....(WHICH HAS NOT SUFFERED TAX)

1. Registration Number: ----------
2. Full Name of Business: ----------
3. Total Value of the Stock as on .....
4. Details of Stock purchases (as per Table below)

TABLE

S.No	Description of goods	Quantity	Purchase Value

CERTIFICATION OF DETAILS

I/We ----------hereby certify that all the above-mentioned stock details are true and correct to the best of my/our knowledge. Further certified that the particulars indicated above are the correct version of the documents, which are in my/our possession and can be produced before the Value Added Tax Department on demand.

Signature of the dealer

Name:

Address:

Date:

Place:

UNION TERRITORY OF LAKSHADWEEP

Form UTL VAT 19

PART-A

[See Rule 8]

Statement of Trading Stock and Raw Material as on the date of registration

1. Registration No/ TIN

2. Full Name of Dealer																			

3. Total Value of the trading stock and raw material as on the date of registration takes effect	Description*	Value (Rs)	Input Tax (Rs)
	(i) Trading Stock		
	(ii) Raw Material		
	Total		

(*Please complete Part-B)

4. Verification

I/We ---------- hereby certify that all the above-mentioned stock details are true and correct to the best of my/our knowledge. Further certified that the particulars indicated above are the correct version of the documents, which are in my/our possession and can be produced before the Value Added Tax Department on demand.

Signature of Authorised Signatory

Full Name (*first name, middle, surname*)

Designation/ Status

Place

Date Day Month Year

Form UTL VAT 19

PART-B

(i) Details of trading stock on which credit has been sought

S.No	Tax Invoice date	Tax Invoice No	Supplier Registration no under the Act	Value (Rs)	Input Tax (Rs)
Main form 3 (i)			**Total**		

(ii) Details of raw material on which credit has been sought

S.No	Tax Invoice date	Tax Invoice No	Supplier Registration no under the Act	Value (Rs)	Input Tax (Rs)
Main form 3 (ii)			**Total**		

(iii) Verification

I/We ---------- hereby solemnly affirm and declare that he information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed there from.

Signature of Authorized Signatory

Full Name (*first name, middle, surname*)

Designation

Place

Date Day Month Year

UNION TERRITORY OF LAKSHADWEEP

Form UTL VAT 20

[See Rule 26, 30 & 31]

CHALLAN FOR LAKSHADWEEP VALUE ADDED TAX

(Part A – to be retained in the Treasury)

Reserve Bank of India/ State Bank of India/ Other Public Sector Banks

at……..(Branch)

For the period form----------to ----------

Credited: Consolidated Fund of

Head: 0040, Value Added Tax Receipts- Value Added Tax Receipts

1. Registration No (TIN/TAN)

2. Full Name of Dealer

3. Dealer's address	Building Name/ Number														
	Area/ Road														
	Locality/ Market														
	Pin Code														

Total amount paid (in words): Rupees

Signature of depositor	
Name	
Designation/ Status (Eg. Manager, Partner, etc.)	
Date (mm/dd/yy)	

Payment on	Amount (Rs)											
(i) Tax												
(ii) Interest												
(iii) Penalty												
(iv) Composition												
(v) TDS/Others												
Total												

FOR USE IN TREASURY

Received payment of Rs----------

(Rupees----------)

Date of entry----------

TREASURY SEAL

ACCOUNTANT

(Part B- to be sent to the Value Added Tax Authority by the Treasury) Same as Part A

(Part C- to be attached by the dealer along with return/ application) Same as Part A

(Part D- to be retained by the dealer) Same as Part A

UNION TERRITORY OF LAKSHADWEEP

Form UTL VAT 21

[*See Rule 32*]

LAKSHADWEEP VALUE ADDED TAX REFUND CLAIM FORM

1. Registration No/ TIN	

2. Full Name of Dealer	

3. Dealer's address	Building Name/ Number													
	Area/ Road													
	Locality/ Market													
	Pin Code													

4. Ground for claiming refund (provide reasons in details, attach additional sheets if required)	

5. Tax Period in which refund claimed	From			/			/				
	To	Day			Month			Year			
				/			/				

6. Details of Bank Account															
i. Bank Account No															
ii. Bank Account Type															
iii. Operated in the name of															
iv. Name & Address of Bank/ Branch															
v. MICR No															

6. Verification

I/We ---------- hereby solemnly affirm and declare that the information given here in above is true and correct to the best of my/our knowledge and belief and nothing has been concealed there from.

Signature of Authorised Signatory

Full Name (*first name, middle, surname*)
Designation/ Status

Place
Date Day Month Year

Instruction for filling Refund form (UTL VAT-22)

1. Please fill only those claims for refund of tax, penalty or interest due under the Regulations which have not already been claimed in the return.
2. Please attach a certificated copy of judgment or order in case the refund arises out of a judgment of a Court or an order of any authority under the Regulations.

UNION TERRITORY OF LAKSHADWEEP

Form UTL VAT 21 A

[*See Rule 32*]

Reference No. Date

To

(Name of the dealer)
(Address of the dealer)
(TIN)

NOTICE FOR FURNISHING SECURITY FOR GRANTING REFUND

This is in response to your application for refund submitted in form UTL VAT -21 on ----------
-(Date of deposit of form), claiming a refund of Rs.----------(in figures) ----------
---------- (in words); and

The said application has been examined by the Department. However, the refund of Rs----------
can only be granted to you upon furnishing a security/ additional security of Rs----------
(in figures) ---------- (in
words), which is required due to the following reasons:-

1. ----------
2. ----------
3. ----------
4. –

You are hereby directed to furnish the security for the above- mentioned amount by (Date) and provide proof thereof to the undersigned so that the refund can be processed accordingly.

Place---------- signature

Date---------- Designation

Note: Please quote your TIN while communicating with the Department in this matter or in any other matter whatsoever.

UNION TERRITORY OF LAKSHADWEEP

Form UTL VAT 22

[*See Rule 32 & 33*]

Reference No << reference Number>> Serial Number

Date <<Date>>

Refund order

1. Registration No./ TIN

2. Full Name of Dealer																			

3. Dealer's address	Building Name/ Number												
	Area/ Road												
	Locality/ Market												
	Pin Code												

4. Date of refund application: (mm/dd/yy)

5. Type of refund application (Tick one)	UTL VAT-21	UTL VAT-16	UTLVAT-16A	UTLVAT-17

6. Tax Period in which refund claimed	From	MM	/	DD	/	YY	To	MM	/	DD	/	YY

7. Refund calculation	Amount (Rs)											
i. Refund claimed												
ii. Refund allowed												
iii. Interest due in case of delayed payment of refund [u/s 42]												
iv. Amount of set off/ adjustment [u/s 38 (2)]												
v. Net amount of refund payable (ii)+(iii)-(iv)												

8. Security (if any)	(a) Amount of Security Rs.					
	(b) Type of Security					
	(c) Date of expiry of Security					
		Day		Month		Year

(Signature)

(Designation)

(Place)

(Date)

Department of Value Added Tax

Note: Please quote your Registration No while communicating with the Lakshadweep VAT Department in this matter or in any other matter.

UNION TERRITORY OF LAKSHADWEEP

Form UTL VAT- 22A

[*See Rule 32 (5A) of Lakshadweep Value Added Tax Rules 2022*]

Ref. No. Date:

To,

(Name of the dealer)
(Address)---------
(TIN)----------

NOTICE FOR WITHHOLDING REFUND/FURNISHING SECURITY UNDER SECTION 39 OF LAKSHADWEEP VALUE ADDED TAX REGULATION, 2022

This is in response to the refund claimed by you on ----------(date of furnishing of return/ Form UTL VAT 21) claiming refund of Rs.----------(in figures)----------(in words) and

*the said return/ application in form UTL VAT 21 has been examined and it is found that the following proceedings have been commenced against you:-

1.
2.
3.

In the light of the above, it is regretted to inform you that the refund due to you for the period ----------(mentioned tax period/ reference of Form UTL VAT 21) is being put on hold due to the following reasons:-

1.
2.

OR

*The said return/ application in Form UTL VAT 21 has been examined. However, the refund of Rs.---------- can only be granted to you upon furnishing a security/ additional security of Rs.----------(in figures)---------- (in words)

You are hereby directed to furnish the security for the above mentioned amount by and provide proof thereof to the undersigned so that the refund can be processed accordingly.

(* strike of the one which is not applicable)

(Signature)
(Commissioner)
(Place)
(Date)
Union Territory Tax Department

Note: Please quote your TIN while communicating with the Lakshadweep VAT department in this matter or in any other matter whatsoever.

UNION TERRITORY OF LAKSHADWEEP

FORM UTL VAT 23

PART- A

[See Rule 33]

Lakshadweep Value Added Tax Refund Form

[To be used only be Embassies, international and public Organisations and their Officials]

1. Full Name of Organisation (for individual provide in order of first)	

2. Address of Organisation	Building Name/ Number Area/ Road Locality/ Market Pin Code Email Id Telephone Number Fax Number	

3. Entry Number of Sixth Schedule under which the applicant is eligible to claim refund

4. Date of filling of last refund claim (if any) (mm/dd//yy)

5. Total tax paid as per invoices attached* (Rs)

*Please complete Annexure and attach all tax invoices for which tax refund is being claimed.

6. Details of Bank Account in which refund should be remitted	Account Number	
	MICR Number	
	Name of Bank	
	Address of Bank	

I/ we ---------- here by solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/ our knowledge and belief and nothing has been concealed therefrom.

7. Verification.

Signature of Authorised Signatory----------

Full Name (first name, middle, surname)----------

Designation----------

Place

Date

Form UTLVAT 23
PART-B

(i) Details of purchases of tax paid goods in respect of which refund of tax is sought

S.No	Tax Invoice date	Tax Invoice No.	Supplier Registration no. under the Act	Purchase Price (Rs.) (inclusive of tax)	Tax (Rs.)
				Total	

(ii) Verification

I/We _____hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory _____

Full Name *(first name, middle, surname)*_____

Place

Date

UNION TERRITORY OF LAKSHADWEEP

Form UTLVAT 24

[See Rule 34]

Reference No _____ Date : _____

To

_____*(Name of the dealer)*
_____*(Address of the dealer)*
_____*(Registration Number/TIN of the dealer)*

NOTICE OF DEFAULT ASSESSMENT OF TAX AND INTEREST UNDER SECTION 32

Whereas I am satisfied that the dealer has not furnished returns/furnished incomplete returns or incorrect returns/ furnished a return that does not comply with the requirements of Lakshadweep Value Added Tax Regulations, 2022/ any other reason << *Specify the reasons*>>

The dealer is hereby directed to pay an amount of rupees _____and furnish details of such payment in Form UTL VAT-27A along with proof of payment to the undersigned on or before << *Date* >> for the following tax period(s) –

Tax Period (*dd/mm/yy to dd/mm/yy*)	Turnover reported by the dealer	Turnover assessed	Tax reported/paid
(1)	(2)	(3)	(4)
Total			

Tax assessed	Additional tax due (5-4)	Interest	Total amount due (6+7)
(5)	(6)	(7)	(8)

(Signature)
(Designation)
(Place)
(Date)

Note: Please write your Registration No. while communicating with the Lakshadweep VAT Department in this matter or in any other matter whatsoever.

UNION TERRITORY OF LAKSHADWEEP

Form UTL VAT 24 A
[See Rule 31 & 34]

Reference No < < Reference No > > < < Date >>

To

(Name of the dealer)

(Address of the dealer)

(Registration No./ TIN of the dealer)

NOTICE OF THE ASSESSMENT OF PENALTY UNDER SECTION 33

Where I am satisfied that the dealer has a liability to pay penalty under section 86 of Lakshadweep Value Added Tax Regulations, 2022 for the following reasons < < Specify the reasons >>

1.
2.

Now therefore the dealer is hereby directed to pay penalty of an amount of rupees _____ and furnish details of such payment in form UTL VAT -27A along with proof of payment to the undersigned on or before << Date >>.

(Signature)

(Designation)

(Place)

(Date)

UNION TERRITORY OF LAKSHADWEEP

Form UTL VAT 24 B

[See Rule 34A]

Notice under sub–section (2) of section 74

To,

M/S ……..
……..
(TIN ……...
……

Whereas it appears that in the order No. ……. Dated ……. passed under section by …… for the period from …… to ……. in your case, -

(i) a certain turnover of sales which has not been brought to tax or has been brought to tax at lower rate or has been incorrectly classified, or any claim is incorrectly granted or that the liability to tax is understated, or

(ii)The order is erroneous, in so far as it prejudicial to the interest of revenue;

And whereas it has been decided to revise the above stated order under section 74 of Lakshadweep Value added Tax Regulation, 2022.

Therefore, in view of the above, you are hereby directed to furnish the following documents along with books of accounts before the undersigned at (Place)

on ……. (date) at …… (time).

1. ……..
2. ……..
3. ……
4. …….

Place
Date

Signature
Designation

SEAL

UNION TERRITORY OF LAKSHADWEEP

Form UTL VAT 25
[*See Rule 35*]

RECOVERY CERTIFICATE

Office of the Value Added Tax Authority,
Lakshadweep
Date:

Recovery Certificate Number:

To

The Commissioner,

Lakshadweep

It is hereby certified that a sum of Rs. _____ is due from M/S _____

(Registration No /TIN: _____) on account of arrears of tax, interest and penalty as per details provided below:

Sl. No	Reference number & date of issue of UTL VAT -24/24 A/ any other notice of demand	Tax period (mm/dd/yy to mm/dd/yy)	Amount due (Rs.)

As per our records, the dealer has his principal place of business at _____and the lists of additional places of business are provided below:

1.
2.
3.

The particulars of persons who stood as surety for the dealer are as provided below:

1. Name of Surety
2. Registration No./TIN
3. Address of surety's place of business
4. Mailing address
5. Amount of surety (Rs.)

With reference to the provisions of sub-section (3) of section 43 of Lakshadweep Value Added Tax Regulation, 2022 and the Rule 35 of Lakshadweep Value Added Tax Rule, 2022 you are hereby requested to recover the said sum as if it was an arrear of land revenue. The amount recovered may please be credited in the appropriate Government Treasury in the Consolidated Fund of Lakshadweep (provide appropriate details).

As per our records, the particulars of the person or person liable to pay the amount due under this certificate are given below:

Name of the proprietor / partner /Director, etc	Father's Name	Residential Address	Details of properties owned

Signature

Designation

Place Seal
Date

UNION TERRITORY OF LAKSHADWEEP

Form UTL VAT 25A

[See Rule 35(3)]

CERTIFICATE TO BE SERVED UPON THE CERTIFICATE- DEBTOR UNDER SECTION 43(6)

Office of the Value Added Tax Authority,
Lakshadweep
Date:
Certificate Number:

To

M/s_____

(TIN_____)

……..

……..

It is hereby certified that a sum of Rs_____is due from you on account of arrears of tax, interest and penalty as, per details provided below:-

S.No	Reference No. and date of issue of UTL VAT-24/ 24 A/ any other notice of demand	Tax period (dd/mm/yy)	Amount due (Rs.)

You are directed to pay the above mentioned amount of Rs…… and furnish details of such payment in Form UTL VAT 27A along with proof of payment to the undersigned on or before the date mentioned in the Writ of Demand, which is attached herewith.

Place

Signature

Date

Designation

Seal

UNION TERRITORY OF LAKSHADWEEP

Form UTL VAT 26

[See Rule 36]

CONTINUATION OF RECOVERY PROCEEDINGS

Office of the Value Added Tax Authority,

Lakshadweep
Date:

Letter Number: Number/Date/Year

To

The Collector,

Lakshadweep

This is with reference to the proceedings commenced by yourself pursuant to Recovery certificate Number_____dated(dd/mm/yy)_____for a sum of Rs. _____from M/s his principal place of business at …….

The amount of arrears recoverable under the said Recovery Certificate has been reduced by the order No._____dated (dd/mm/yy) passed under section_____of the Lakshadweep Value Added Tax Regulation, 2022 by _____. The amount now due from the above mentioned person on account of arrears is Rs……..

Please make note of the same in your records and proceed to recover the above arrears in conformity with the details provided in the said Recovery Certificate.

(Signature) Seal

(Designation)

(Date)

(Place)

Union Territory Tax Department

Copy to:

(Name of the dealer)

(Address of the Dealer)

UNION TERRITORY OF LAKSHADWEEP
Form UTL VAT 27
[See Rule 37]

Reference No << Reference Number>> <<Date>>

To,

(Name of the Person)
(Address of the person)
(Registration Number/TIN of the person, if any)

NOTICE FOR SPECIAL MODE OF RECOVERY UNDER SECTION 46 OF THE LAKSHADWEEP VALUE ADDED TAX REGULATION, 2022

Whereas a sum of Rs.---------- on account of tax/interest/ penalty payable under the Lakshadweep Value Added Tax Regulation, 2022 is due as arrears from << Name of Dealer>> having Registration No./ TIN: having his principal place of business at ----------who has failed to make payment of the said arrears; and Whereas money is due or may become due to the said dealer from you; or you hold or may subsequently hold money for/or on account of the said sealer;

You are hereby required under section 46 of the Lakshadweep Value Added Tax Regulation, 2022, to pay into the Government Treasury the amount due from you to, or held by you for or on account of the said dealer up to the amount of arrears shown above;

You are further required to pay into the said Government Treasury any money which may become due from you to the said dealer or which may be held by you, up to the amount of arrears still remaining unpaid, forthwith on such money becoming due or being held by you.

Please note that any payment made by you in compliance with this notice will be deemed under section 46(3) of the Lakshadweep Value Added Tax Regulation, 2022 to have been made under the authority of the dealer and the receipt from the Government Treasury will constitute a good and sufficient discharge of your liability to the said dealer to the extent of the amount specified in the receipt.

Please also note that if you discharge any liability to the dealer after receipt of this notice, you will be personally liable to the Commissioner under section 46(4) of the Lakshadweep Value Added Tax Regulation, 2022 to the extent of the liability discharged, or to the extent of the arrears of the dealer towards tax/interest/penalty, whichever is less.

Please note further that the amount of money which you are required to pay in pursuance to this notice or for which you are personally liable to the Commissioner as mentioned above, shall, if it remains unpaid, be recoverable as an arrear of land revenue under section 46(6) of the Lakshadweep Value Added Tax Act, 2022.

Necessary challan for depositing the money to the credit of Government Treasury is enclosed herewith.

Seal of the authority.

(Signature)
(Designation)
(Place)
(Date)
Department of Trade and Taxes

Copy to:
(Name of the dealer)

(Address of the dealer)

Note: Please quote your Registration No./TIN while communicating with the Lakshadweep Value Added Department in this matter or in any other matter whatsoever.

UNION TERRITORY OF LAKSHADWEEP

Form UTL VAT 27A

[See Rule 31A]

INTIMATION OF DEPOSIT OF GOVERNMENT DUES

1. TIN

2. Name and address of the dealer

3. Period from							To						
	d	d	m	m	y	y		d	d	m	m	y	y

4. Details of order or decision against which the current payment is made								
Order No. and date	Type of order (24/24A/any other)	Act (VAT/CST)	Amount of demand created					
			Tax	Interest	Penalty	Other	Total	Due Date

5. Details of payment currently made in respect of the dues mentioned at 4 above (Attach copy of challan).							
S. No	Date of deposit	Act (VAT/CST)	Amount deposited				
			Tax	Interest	Penalty	Other	Total
1	2	3	4	5	6	7	8

Interest for delay, if any (@ 15%p.a)	Totally amount deposited	Challan No,. if any	Name of the bank and branch
9	10	11	12

6. Details of previous payments, if any, made in respect of dues mentioned at 4 above						
Sl. No	Date of deposit	Details of outstanding dues deposited				
		Tax	Interest	Penalty	Other	Total
1	2	3	4	5	6	7

Interest for delay, if any (@15% p.a)	Total amount deposited earlier	Challan No. if any	Name of the bank and branch
8	9	10	11

7. Balance amount of demand left after the current payment. Rs.

8. Reasons for non payment of dues stated at 6 above.
(i) Case is under objection or appeal ☐ Objection ☐ Appeal (Tick the appropriate box)
Name of the objection Authority / Tribunal /Court
(ii)Any other reason for non- payment (please specify)

9. Verification I / We ---------- hereby solemnly affirm and declare that the information given here in above is true and correct to the best of my / our knowledge and belief and nothing has been concealed therefrom. Signature of Authorised Signatory Full Name Designation/ Status

Place
Date

Day Month Year

UNION TERRITORY OF LAKSHADWEEP
Form UTL VAT 28
[See Rule 38]
SUMMONS TO APPEAR IN PERSON/ OR TO PRODUCE DOCUMENTS

To,

(Name)
(Address)

Whereas your attendance is necessary to give evidence/ whereas the following documents are required with reference to enquiry concerning M/s having Registration No./TIN: and having his principal place of business at under the Lakshadweep Value Added Tax Regulation, 2022.

1. In this context, you are summoned to appear in person and/or produce or cause to be produced, the following documents before me on the ---------- (Date) at --------- a.m./p.m (Time) at---------- (Place) and not to depart from the office until expressly permitted by me.

1.
2.
3.
4.

2. A sum of Rs.---------- being your diet money and traveling expenses is laying in deposit and will be paid to you in due course.

3. Failure, without prior intimation or lawful excuse, to appear and give evidence or produce or cause to be produced, the documents as the case may be, is punishable under the provisions of Order XVI, Rule 12 of Civil Procedure Code, 1908.

Given under may hand and seal, this ----------day of

Signature Seal
Designation

Place
Date
Department of Trade & Taxes

Note: In case the summons is merely for the production of a document it will be proper compliance with it if the document is sent per registered post and received by the Department on or before the date specified above.

UNION TERRITORY OF LAKSHADWEEP

Form UTLVAT 29

[See Rule 39]

NOTICE FOR REDEEMING GOODS

Office of the Value Added Tax Authority,
Ward/Circle/Zone No.
UT of Lakshadweep
Date :

Notice Number:_____

To

M/s _____,

UT of Lakshadweep
Registration Number/TIN

You are hereby required to make a payment of Rs._____ on account of arrears of value added tax, interest penalty and other dues as per details provided below:

Serial No.	Reference number & date of UTL VAT-24/24A/any other order/demand notice	Tax (Rs.) A	Interest (Rs.) B	Penalty (Rs.) C	Other Dues (Rs.) D	Total Arrears (Rs.) A+B+C+D

You are directed to make the said payment into the appropriate Government Treasury in the Consolidated Fund of UT of Lakshadweep within fifteen days from the date of service of this notice and produce receipted treasury *challan* to the undersigned in order to redeem the following goods in possession of the Commissioner:

You are hereby informed that if the property is not redeemed within fifteen days/till _____ (date), the Commissioner may proceed to sell the property by public auction as per the procedure laid down under the Act and apply the proceeds of sale accordingly.

Signature Seal
Designation
Place
Date

Note: Please quote your Registration No./TIN while communicating with the VAT Department in this matter or in any other matter whatsoever.

UNION TERRITORY OF LAKSHADWEEP
Form UTL VAT 30

[See Rule 40]

Specimen of Purchase / inward Branch transfer Register

Registration Number :
Name of dealer :
Address :

Purchases for the tax period

From *(dd/mm/yy)*_____ To*(dd/mm/yy)*_____
Method of accounting: Cash / Accrual

Details of Purchases

All amounts in Rupees

Date of Purchase	Invoice No./ Delivery Note	Seller's TIN	Seller's Name	Rate of Tax under UTL VAT Regulations (for all columns)
1	2	3	4	5

Inter-State Purchase/ Stock Transfer/ Import not eligible for credit of input tax		
Import from Outside India	High Sea Purchase	Purchases Without Forms
6	7	8

Local Purchases not eligible for credit of input tax							
Purchase From Unregistered Dealer	Purchases from Composition Dealer	Purchase of Non-creditable goods (Schedule – III)	Purchase of Tax free goods	Purchase against tax invoices not eligible for ITC *	Purchase of Goods against retail invoices	Purchase of Petrol & Diesel from Oil Marketing Companies in Lakshadweep	Purchase of Capital Goods (Used for manufacturing of non-creditable goods)
9	10	11	12	13	14	15	16

Note: - Data in respect of unregistered dealers may be consolidated tax rate wise for each Quarter.

* will include purchase of DEPB (for self-consumption), consumables goods & raw material used for manufacturing of tax free goods in Column No.21.

Signature of Dealer /
Authorized Signatory

10**. Amendment of UTL VAT-30A**- In the principal Rules, in forms appended thereto, for the Form UTL VAT 30A, the following shall be substituted, namely:-

UNION TERRITORY OF LAKSHADWEEP

Form UTL VAT-30A

[See Rule 40]

SPECIMEN OF DEBIT/CREDIT NOTES RELATED TO LOCAL PURCHASES REGISTER

Registration No:
Name of dealer:
Address :

_____

Tax period: Form (dd/mm/yy) ---------- To (dd/mm/yy) ----------

--

Method of accounting: Cash/Accrual

Details of Debit/Credit Notes related to purchases

Date of Issue of Debit/ Credit Note/ Voucher	Seller's TIN	Seller's Name	Debit/ Credit Note/ Voucher Number	Date of relevant Tax Invoice/Retail Invoice affected by the credit/ debit note	Amount of Debit/ credit Note/ Voucher	Increase in ITC (Debit Note)	Increase in ITC (Credit Note)
1	2	3	4	5	6	7	8

Signature of Dealer/
Authorised Signatory

UNION TERRITORY OF LAKSHADWEEP

Form UTL VAT 31

[See Rule 40]

Specimen of Sales / outward Branch Transfer Register

Registration Number : _____
Name of dealer :
Address :

Sales for the tax period

From *(dd/mm/yy)*_____To *(dd/mm/yy)*_____

Method of accounting: Cash / Accrual

Details of Sales

(All amounts in Rupees)

Date of Sale/ Transfer	Invoice No./ Delivery Note No.	Buyer's TIN / Embassy/ Organisation	Buyer/ Embassy/ Organisation Name	Tax Rate (UTL VAT) (for all columns)
1	2	3	4	5

Turnover of Inter-State Sale/ Stock Transfer / Export (Deductions)				
Export	High Sea Sale	Sale of Exempted Goods [Sch.ll]	Sales covered under proviso to [Sec.9(1)] Read with Sec.8(4)]	Sales of Good s Outside Lakshadweep (Sec. 4)
6	7	8	9	10

Turnover of Local Sale		
Turnover (Goods) (excluding VAT)	Output Tax	Sale of Petrol/ Diesel suffered tax on full Sale price at OMC
11	12	13

Signature of Dealer/Authorized Signatory

12. Amendment of UTL VAT-31A - In the principal Rules, in forms appended thereto, for the Form UTL VAT 31A, the following shall be substituted, namely:-

UNION TERRITORY OF LAKSHADWEEP

Form UTL VAT-31A

[See Rule 40]

SPECIMEN OF DEBIT/ CREDIT NOTES RELATED TO LOCAL SALES REGISTER

Registration Number :
Name of dealer :
Address :

Tax period:

From *(dd/mm/yy)*_____To*(dd/ mm/yy)*_____

Method of accounting: Cash / Accrual

Details of Debit/ Credit Notes related to Local Sales

Date of issue of Debit/ Credit Note	Buyer's TIN	Buyer's Name	Debit / Credit Note / Voucher Number	Date of relevant Tax Invoice/ Retail Invoice affected by the credit/	Amount of the credit/ debit note	Increase in ITC (Debit Note)	Increase in ITC (Credit note)
1	2	3	4	5	6	7	8

Signature of Dealer/ Authorised Signatory"

UNION TERRITORY OF LAKSHADWEEP

Form UTL VAT 32

[See Rule 41]

Goods Transport Receipt

From…… To …….. Dated (dd/mm/yy)

Delivery from _____ Delivery at
Consignor's name:

Consignor's complete address:

Consignor's TIN _____

Consignee's name:

Consignee's complete address.

Consignee's Registration Certificate No. under:

- Lakshadweep Value Added Tax Regulation, 2022

Number of Packing	Method of Packing	Contents as declared	Value (Rs.)	Private marks if any	Weight		Rate (Rs.)	Total Freight (Rs.)	Freight		Remarks
					Actual Kgs.	Charged Kgs.			Paid	To Pay	

Name and Signature of the Manager/Booking Clerk

Name and stamp of the Transport Company/Booking Agency

UNION TERRITORY OF LAKSHADWEEP

Form UTL VAT 33

[See Rule 41]

DELIVERY NOTE

Serial No: _____ Dated (dd/mm/yy)

Consignor's / Owner' name:

Consignor's / Owner's complete address:

Consignor's / Owners' TIN:

Consignee's name:

Consignee's complete address:

Consignee's Registration Certificate No. under:

- Lakshadweep Value Added Tax Regulation, 2022

Carrier's name:

Carrier's complete address:

Vehicle Number in which goods are being carried:

Destination of goods: _____

Number of Packing	Method of Packing	Description of goods	Quantity	Value (Rs.)

Name and Signature of the consignor's authorized signatory

Name and stamp of the consignor

Date:

Place:

UNION TERRITORY OF LAKSHADWEEP

Form UTL VAT 34

[See Rule 41]

Export Declaration

Book No._____ **COUNTER-FOIL**

(To be retained by the consignor for record)

Form Serial No._____

To be used by a dealer registered under the Lakshadweep Value Added Tax Regulation 2022 for consigning goods from Lakshadweep

(To be filled in by the consignor)

Particulars of Consignee

1. Full Name of Consignee *(For individuals, provide in order of first name, middle name, surname)*		
2. Address of Consignee	Building Name/ Number Area/ Road City District State Pin Code Telephone Number	
3. Registration No. of Consignee*		

*VAT Registration No.

Particulars of Goods

Sl.No.	Name of Goods	Quantity (no. of packets)	Weight (in quintals)	Value (Rs.)

Nature of transaction Tick one ☐ Sale ☐ Other (pls specify) _____

Cash Memo / Invoice / Deliver Note No.										
Date (dd/mm/yyyy)			/			/	2	0		

Particulars of Consignor

1. Full Name of Consignor *(For individuals, provide in order of first name, middle name, surname)*		
2. Address of Consignor	Building Name/ Number	
	Area/ Road	
	Locality/ Market	
	Pin Code	
3. Registration No. of Consignor		
Date of declaration (dd/mm/yyyy)		
		Consignor's Stamp

UNION TERRITORY OF LAKSHADWEEP

Form UTLVAT 34

[See Rule 41]

Export Declaration

Book No. _____

Form Serial No. _____

ORIGINAL / DUPLICATE

(Original-To be submitted by the person carrying goods with the check post authorities at the time of Exit out of Lakshadweep)

(Duplicate-To be subsequently submitted with the value added tax authorities at the time of issuance of fresh forms along with the utilizations details of the forms got issued earlier)

To be used by a dealer registered under Lakshadweep Value Added Tax Rules, 2022 for consigning goods from Lakshadweep

(To be filled in by the consignor)

Particulars of Consignee

1. Full Name of Consignee
(For individuals, provide in order of first name, middle name, surname)

2. Address of Consignee

Building Name/ Number
Area/ Road
City
District
State
Pin Code
Telephone Number

3. Registration No. of Consignee*

*VAT Registration No.

Particulars of Goods

Sl.No.	Name of Goods	Quantity (no. of packets)	Weight (in quintals)	Value (Rs.)

Nature of transaction Tick one ☐Sale ☐ Other (pls specify) _____

Cash Memo / Invoice / Deliver Note No.										
Date (dd/mm/yyyy)			/			/	2	0		

Particulars of Consignor

1. Full Name of Consignor *(For individuals, provide in order of first name, middle name, surname)*		
2. Address of Consignor	Building Name/ Number	
	Area/ Road	
	Locality/ Market	
	Pin Code	
3. Registration No. of Consignor		
Date of declaration (dd/mm/yyyy)		

To be filled in by the transporter

1. Registration No. of Goods Carrier:
2. Date and Time of dispatch: Date: Time:
3. Name of transporter:
4. Address of transporter:
5. Signature and Stamp of transporter:

Transporter's Stamp

UNION TERRITORY OF LAKSHADWEEP
Form UTL VAT 35
[See Rule 41]
Import Declaration

Book No _____

Form Serial No. _____

COUNTER-FOIL
(To be retained by the importer for record)

To be used by a dealer registered under Lakshadweep Value Added Tax Rules, 2022 for import of goods into Lakshadweep Islands

To be filled in by the importing dealer and sent to consignor for dispatch of goods

1. Full name of consignor (*For individuals provide in order of first name, Middle Name, Surname*)	
2. Address of Consignor	Building Name / Number
	Area / Road/ City
	District
	State
	Pin Code
	Telephone Number
3. Registration Number of Consignor*	

*VAT Registration No.

Nature of transaction Tick one ☐ Purchase ☐Other (Pls specify) ----------

Signature of Consignee (importing dealer)

1. Full name of	
2. Address of Consignee	Building Name / Number
	Area / Road
	Locality/ Market
	Pin Code
3. Registration Number of Consignee	
Date of declaration	/ /

To be filled in by the importing dealer upon receipt of goods

Particulars of Goods

Sl. No.	Description of Goods	Quantity (No of packet)	Weight (in quintals)	Value (Rs.)

Cash Memo/Invoice/Deliver Note No										
Date (dd/mm/yyyy)			/			/	2	0		

Name of the Transporter: _____

G/R Number: _____ Date: (mm/dd/yy) _____

Date of receipt of goods (mm/dd/yy) _____

Signature of Consignee (importing dealer) _____

Date (mm/dd/yy) _____ Consignee's Stamp

UNION TERRITORY OF LAKSHADWEEP
Form UTL VAT 35
[*See Rule 41*]
Import Declaration

Book No. _____
Form Serial No. _____

ORIGINAL/ DUPLICATE

(Original- To be submitted by the person carrying goods with the check post authorities at the time of exit out of Lakshadweep Island)

(Duplicate- To be subsequently submitted with the value added tax authorities at the time of issuance of fresh forms along with the utilizations details of the forms got issued earlier)

To be used by a dealer registered under Lakshadweep Value Added Tax Rule, 2022 for import of goods into Lakshadweep Islands

To be filled in by importing dealer and sent to consignor for dispatch of goods

1.Full Name of Consignor (*For individuals, provide in order of first name, middle name, surname*)		
2. Address of Consignor	Building Name/ Number	
	Area / Road	
	City	
	District	
	Sate	
	Pin Code	
	Telephone Number	
3.Registration No. of Consignor*		

*VAT Registration No.

Nature of transaction (Tick one) ☐ Purchase ☐ Other (pls specify)

Signature of Consignee (importing dealer) Consignee's Stamp

To be filled in by the exporting dealer upon dispatch of goods

1.Full Name of Consignee (*For individuals, provide in order of first name, middle name, surname*)		
2. Address of Consignee	Building Name/ Number	
	Area / Road	

	Locality/ Market												
	Pin Code												
3.Registration No. of Consignee													
Date of declaration (dd/mm/yyyy)				/			/						

Particulars of goods

Sl.No	Description of goods	Quantity (No.of packets)	Weight (in quintal)	Value (Rs.)

Cash Memo / Invoice / Deliver Note No										
Date (dd/mm/yy)			/			/	2	0		

Name of Transporter: _____ Consignor's Stamp

Date of dispatch of goods (mm/dd/yy) _____

Signature of Consignor (Exporting dealer) _____

Date (mm/dd/yy) _____

To be filled in by the transporter

1. Registration No. of Goods Carrier: _____
2. Date and Time of Dispatch: Date _____ Time _____
3. G/R Number _____ Date: (mm/dd/yy) _____
4. Name of Transporter _____ Transporter's Stamp
5. Address of transporter: _____
6. Signature and Stamp of transporter: _____

UNION TERRITORY OF LAKSHADWEEP

Form UTL VAT - 35B

[*See Rule 41*]

Account of Declaration forms UTL VAT 34 / UTL VAT 35

For the period _____ to _____

1. Form UTL VAT 34

Date of issue (mm/dd/yy)	Sl. No. Issued	Name & Address of the person to whom issued	Description of goods in respect of which issued	Value of goods (Rs)	Retail Invoice No.
1	2	3	4	5	6

2. Form UTL VAT 35

Date of issue (mm/dd/yy)	Sl. No. Issued	Name & Address of the person to whom issued	Description of goods in respect of which issued	Value of goods (Rs)	Seller's Retail Invoice No.
1	2	3	4	5	6

3. Forms utilization summary

		Form 34			Form 35		
	Unused forms at the beginning of the period						
+	Received form Value added Tax department during the period						
-	Issue during the period (as per details provided above)						
=	Surrendered to Value added Tax department during the period						
-	Closing balance of forms carried to next period						

4. Verification: I/We ---------- hereby solemnly affirm and declare that the information given here in above is true and correct to the best of my/ our knowledge and nothing has been concealed there from.

Signature of Authorized Signatory

Full Name (*first name, middle name, and surname)*
Designation
Place Date (mm/dd/yy): / / 20

UNION TERRITORY OF LAKSHADWEEP
Form UTL VAT 35 A
[*See Rule 41*]
Goods Transit Slip

(To be used if the goods are merely transiting through Lakshadweep Island)

To be presented at entry check post / barrier in Duplicate

In respect of goods specified below and carried into Lakshadweep Islands, it is certified as follows:

1. Particulars of Goods

Sl. No	Description of goods	Quantity (no. of packets)	Weight (in quintal)	Value (Rs.)

2. Particulars of owner / seller / consignor of the goods on whose behalf the goods have been consigned

1.Full Name (*For individuals, provide in order of first name, middle name, surname*)		
2. Address	Building Name/ No.	
	Area / Road	
	City	
	Sate	
	Pin Code	
3.Registration No.*		

*under VAT Rue, 2022

3. Particulars of consignee / buyer to whom goods have been consigned

1.Full Name (*For individuals, provide in order of first name, middle name, surname*)		
2. Address	Building Name/ No.	
	Area / Road	
	Locality / Market	
	Pin Code	
3.Registration No.*		

*under VAT Rue, 2022

4. Particulars of transporter through whom the goods have been consigned

A. Particulars of Booking Office

1.Full Name (*For individuals, provide in order of first name, middle name, surname*)		
2. Address	Building Name/ No.	
	Area / Road	
	City	
	Pin Code	

B. Particulars of Delivery Office

1.Full Name (*For individuals, provide in order of first name, middle name, surname*)		
2. Address	Building Name/ No.	
	Area / Road	
	City	
	Pin Code	

C. Particulars of person driving the goods vehicle

1.Full Name (*For individuals, provide in order of first name, middle name, surname*)	
2. Driving License No.	

D. Registration No. under the Motor Vehicle Act or other description of the goods are carried

5. Goods move from _____ to _____(destination)

Signature of the owner/ person in charge of goods vehicle

Filed under sub-section (2A) of section 61 of the Lakshadweep Value Added Tax Act, 2022, before officer in charge of check post.

At _____ (Place) on _____ (dated) at _____ (time)

Transporter's Stamp

Signature of the owner/ person in charge of goods vehicle

TRANSIT SLIP

Certified that the goods referred to above have been checked and cleared for carriage through Lakshadweep Islands provided that they are carried out of Lakshadweep Islands before---------- (time) on ---------- (date) and that this transit slip is surrendered to the officer in charge of the check post at ----------

Signature and seal of the officer in charge of check post at ----------

UNION TERRITORY OF LAKSHADWEEP
Form UTL VAT 36
[See Rule 42]

UNDERTAKING CUM INDEMNITY BY PURCHASING DEALER FOR OBTAINING DUPLICATE TAX INVOICE

This indenture made the……..day of …….between
1.
2.
3.
and so on, carrying on business as proprietor/in partnership under the style registered under the UT of Lakshadweep Value Added Tax Rules, 2022 bearing Registration Certificate no and referred to as the firm/company which expression shall, where context admits, be deemed to include his/ her /their/legal heir/executor/administrator/representative in the business under the name or any other style or (name) of the one part and the Commissioner, Value Added Tax Department of the other part.

And whereas Tax invoice no._____ to blank/duly filled up, issued by / belonging to has been lost/destroyed while in transit/in custody of the purchasing selling dealer.

And, therefore, in the event of any loss, by way of tax or otherwise, arising from fraud/misuse/incorrect statement of the Tax invoice so lost/ destroyed, I/We (each of us severally) irrevocably and for all times bind my/our heirs/executor/administrator/representative firmly for payment of such amount which the Commissioner, Value Added Tax Department or any other prescribed authority may direct.

Place…… Name…….
Date……. Status……

Witness
1.
2.

UNION TERRITORY OF LAKSHADWEEP
Form UTL VAT 37
[See Rule 44]

Reference No<< Reference Number>> <<Date>>

To,

(Name of the dealer)
(Address of the dealer)
(Registration Number /TIN of the dealer

Notice for Audit of Business Affairs

Whereas I am satisfied that an audit of your business affairs as an dealer is required to be undertaken for the period to you are hereby directed to attend at (place) on (date and time) and produce/cause to be produced the books of accounts and all evidence on which you rely in support of returns filed by you (including tax invoices, if any) and in addition produce or cause to be produced the following documents:

1.

2.

3.

Please take note that in the event of your failure to comply with this notice; the audit of the business affairs for the instant period would be made to the best of my judgment, without any further notice.

(Signature)

(Designation)

(Place)
(Date)

Department of Trade and Taxes
Note: Please quote your Registration No. /TIN while communicating with the Lakshadweep VAT Department in this matter or in any other matter whatsoever.

UNION TERRITORY OF LAKSHADWEEP

Form UTL VAT 38
[See Rule 50]

Objection Form under Lakshadweep Value Added Tax Rules, 2022

To
The

1. Registration Number
2. Full Name of the Dealer
3. Address

4. Contact Telephone Number(s)

5. Nature of objection Please attach copy of Assessment, Order or decision objected against

6. Tax period to which the objection pertains

7. Date of issue of Assessment, order or decision Objected against (dd/mm/yyyy) _ _ /_ _ /_ ____

8. Date of service of Assessment , order or decision Objected against (dd/mm/yyyy) _ _ / _ _/ _ _____

9. Is the objection filed within time prescribe (Please tick) ☐ Yes ☐ No

10. If the objection is not filed within time, attach Form DVAT

11. Is the objection against an assessment ☐ Yes ☐ No

12. If yes, then specify the amount of assessment

13. Specify the amount of said assessment that is not disputed (Please attach proof of payment of said amount)

14. Specify the amount of said assessment that is Objected Against

		Taxable Turnover (Rs.)	Tax (Rs) (i)	Interest (Rs) (ii)	Penalty (Rs) (iii)	Total(Rs.) (i+ii+iii)
As assessed	A					
As admitted by appellant	B					
Amount in dispute	A-B					

15. Do you want a hearing? ☐ Yes ☐ No

16. Please state fully and in detail the grounds on which you are objecting. This must be done even if you have requested for a hearing.

    Attach additional sheet(s) in case you are not able to provide all details in this space Attach all documents/ evidence that you want to be considered regarding your objection

17. Please annex the list of enclosures

18. Verification

I/ We ---------- hereby solemnly affirm and declare that the information given in this form and its attachments (if any) is true and correct to the best of my/our knowledge and belief and nothing has been concealed there from.

Authorized Signatory

Name

Designation

Place

Date

UNION TERRITORY OF LAKSHADWEEP

Form UTL VAT 38A

[See Rule 55A]

MEMO OF APPEAL TO TRIBUNAL

Part I Index of Documents

Serial No_____Description of the documents_____Page No

Part II Memo of Appeal

1. Name of the Dealer
2. Constitution of Business Organization (sole proprietor/ partnership/ Pvt. Ltd. Co./ Public Ltd. Co/Corporation / Govt. Company etc.)
3. Name of person signing the appeal and his status in the organization
4. Address of the Place of Business
5. Address for communication to the appellant along with telephone nos, if any

6. No. & Date of order appealed against
7. Name & designation of the VAT authority passing the order appealed against

8. Section of UTL VAT Regulation under which order appealed against has been made
9. Date of service of the order appealed against
10. Is the appeal being filed within period of limitation ☐ Yes ☐ No
11. If the appeal is not within period of limitation, whether an application for condonation of delay extension of limitation under section 77 appended? ☐ Yes ☐ No
12. (a) In case of appeal against a decision on objection on objection under section 74 to an assessment

Grounds in brief taken in the objection u/s 74	Amounts of tax/ interest/ penalty/ other liabilities in r/o which relief	
	Claimed in the objection	Denied by the decision on the objection
	Tax Interest Penalty other Total	Tax Interest Penalty Other Total

(b) In case of appeal against a decision on objection under section 74 to an order or decision other than an assessment of tax/ interest/penalty

Grounds in brief taken in the objection u/s 74	Brief description of the relief claimed in the objection which has been denied

(c) In case of appeal against an order of the Commissioner making a determination under section 84(5) or notifying a ruling on any question under section 85(1) or a withdrawal or qualification to an earlier ruling under section 85(5).

Brief statement of the determination or ruling proposed as appropriate by the appellant.

13. A precise statement of facts which led to the grievance of the appellant, including statement relating to the compliance with the relevant provisions of law by the appellant, is enclosed.
14. Grounds of appeal urged by the applellant against the order appealed against are also enclosed.
15. Copies of documents referred to in the Index are enclosed.
16. The following relief is prayed for:-

Place: Signature

Date: Name of the person

Signing the

Memo of Appeal
Status of the Signatory relating to
The appellant business
Organization (Prop/Partner/
Director/ Authorized Signatory &
Others)

Verification

The appellant above named does hereby declare that the facts stated in this Memo of Appeal and the statements of facts enclosed are true to the best of his knowledge and belief.

UNION TERRITORY OF LAKSHADWEEP

Form UTL VAT 38B

[See Rule 34B]

Application for rectification under section 74

To

……
……
……

Subject: Application for rectification under section 74

Sir,

I/We, the undersigned, hereby apply for rectification of the order as per the details given below:-

1. Name and address of the dealer: ……..

2. TIN ……..
3. Order No. and date ……..
4. The amount in dispute, if any ……..
5. Brief narration of the grounds on which is sought* ……..

I/ We, request you to consider the above mentioned facts and pass the necessary rectification order and also grant a stay for the recovery of the amount equal to the quantum of relief sought.

Yours Faithfully,

Date Signature……..

Place Name……..

Designation & Status……

*Annex a separate page, of necessary

UNION TERRITORY OF LAKSHADWEEP

Form UTL VAT 38 C

[See Rule 34B]

Application for review under section 74

To

……
……
……

Subject: Application for review under sub-section (5) of section 74

Sir,

I/We, the undersigned, hereby apply for review of the order as per the details given below:-

1. Name and address of the dealer: ……..

2. TIN ……..
3. Order No. and date ……..
4. Order passed by ……..
5. The amount in dispute, if any ……..
6. Brief narration of the grounds on which the review is sought* ……..

UNION TERRITORY OF LAKSHADWEEP

Form UTL VAT 39

[See Rule 50]

APPLICATION FOR CONDONATION OF DELAY UNDER LAKSHADWEEP VALUE ADDED TAX RULES, 2022

To_____

The

1. Registration Number/ TIN
2. Full Name of Dealer
3. Address

4. Number of days by which the objection is late beyond the prescribed time period

5. Please state fully and in detail the reasons for delay. *Attach additional, sheet(s) in case you are not able to provide all details in this space Attach all documents/evidence that you want considered regarding your reasons for delay*

6. Please annex the list of enclosures

7. Verification

I/We …… hereby solemnly affirm and declare that the information given in this form and its attachments (If any) is true and correct to the best of my /our knowledge and belief and nothing has been concealed there from.

Authorised Signatory

Name

Designation/Status

Place
Date

UNION TERRITORY OF LAKSHADWEEP

Form UTL VAT-40

[See Rule 53]

Decision of the Commissioner in respect of an objection

Before the objection Hearing Authority

Objection Number Date of filling of objection

1. Name of person making the objection
2. Registration Number
3. Address

4. Period to which objection relates
5. Amount in dispute(Rs.)
6. Name of authorized representative of person making the objection

ORDER

Signature:

Name:

Designation: Seal

Date:

Lakshadweep Value Added Tax

Department

To

_____Name of Person making the objection

_____Address for service of notice

UNION TERRITORY OF LAKSHADWEEP

Form UTL VAT-41

[See Rule 54]

Notice of delay in deciding an objection

To

_____

_____

_____

Dear Sir/ Madam,

Sub: Delay in deciding objection within time specified in section 74(7) of Lakshadweep Value Added Tax Regulation, 2022.

This is with reference to objection No. _____dated _____filed by the undersigned (copy enclosed) with you for the tax period << specify the tax period>>. We have not yet receive any communication / order / in decision in respect of the instant objection, although the time period specified in section 74(7) of Lakshadweep Value Added Tax Regulation, 2022 has elapsed on (date)_____

We thus respect you to kindly consider the matter and communicate the decision of the instant objection to us within a period of 15 days from the date of receipt of this notice.

(Name of the dealer)

(Address of the dealer)

(Registration No.)

UNION TERRITORY OF LAKSHADWEEP

Form UTL VAT 42
[See Rule 56]

Application for Determination of Specific Question under Lakshadweep Value Added Tax Rules, 2022

19. Registration Number:
20. Full Name of the Business:
21. Address for service of notice:

22. Contact Telephone Number(s):

23. Has Commissioner commenced your audit? **Please refer section 59 of the Lakshadweep Value Added Tax Regulation 2022**	☐ Yes	☐ No
24. Has the question arisen from any order passed Under Lakshadweep Value Added Tax Rules 2022	☐ Yes	☐ No

25. Type of questions
Please refer Sub section 4 of Section 84 of the Lakshadweep Value Added Tax Regulation 2022
26. Question being asked for determination
27. Has the transaction relating to the application taken place? ☐ Yes ☐ No
28. If yes, then specify the tax period that the transaction relates to _ _ / _ _ / _ _ _ _ to _ _ / _ _ / _ _ _ _ (dd/mm/yyyy)
29. If no, then specify when you propose to conduct the transaction _ _ / _ _ / _ _ _ _ to _ _ / _ _ / _ _ _ _ (dd/mm/yyyy)
30. Names of the parties that are actively involved in the transaction
31. Reasons for undertaking transaction
32. Please provide details of all activities that are being undertaken as part of the transaction
Attach additional sheet (s) in case you are not able to provide all details in this space

33. Which are the sections of the Lakshadweep Value Added Tax Act 2022 that you are seeking to cover in this determination?
Attach additional sheet (s) in case you are not able to provide all details in this space

34. Have you submitted your return for the tax period to which the Application applies? ☐ Yes ☐ No

35. If yes, then specify the amount to which your application relates

36. Has the said amount been included while computing the return for said tax period? ☐ Yes ☐ No

37. Have you previously sought advice from the Commissioner on any question or issues similar to those sought in this application? ☐ Yes ☐ No

38. If yes, then give details of the determination received
Attach additional sheet (s) in case you are not able to provide all details in this space

39. Please explain your question in detail
Attach additional sheet (s) in case you are not able to provide all details in this space
Attach statement of facts, all document relating to the transaction and legal opinion with respect to the question

40. Please provide a draft determination on the question
Attach additional sheet(s) in case you are not able to provide all details in this space

41. Verification
I/ We ---------- hereby solemnly affirm and declare that the information given here in above is true and correct to the best of my/ our knowledge and belief and nothing has been concealed therefrom,

Signatory of Authorised Signatory _____

Full Name (*first name, middle , Surname*)_____

Designation _____

Place
Date

UNION TERRITORY OF LAKSHADWEEP
Form UTL VAT 43
[See Rule 41]
Application for Obtaining Form UTLVAT 34 or UTLVAT 35

To

The Commissioner
Department of Value Added Tax
Lakshadweep

1. Name of the Dealer:
2. Address of the Dealer:
3. Registration Number:
4. Central Sales Tax Registration Number:
5. Whether returns filed upto date:
6. Arrears if any: (Year wise)_____
7. Numbers of forms last issued Form UTLVAT 34 | Form UTLVAT 35
8. Date of last issue (mm/dd/yyyy)
9. Balance unused forms in hand
10. Details of Enclosures:
    *Account of declaration forms in Form UTLVAT 35 B
11. Numbers of forms applied for Form UTLVAT 34 | Form UTLVAT 35

    The forms may please be delivered to our counsel (name)……who is duty authorized to collect the forms on my behalf.
12. Verification
    I/ We _____ hereby solemnly affirm and declare that the information given here in above is true and correct to the best of my/ our knowledge and belief and nothing has been concealed therefrom,

Signatory of Authorised Signatory _____

Full Name (*first name, middle , Surname)*_____

Designation _____

Place
Date

UINION TERRITORY OF LAKSHADWEEP

Form UTL VAT 44
[*See Rule 41*]

Receipt for security deposited under sub-section (5) of section 61 of Lakshadweep Value Added Tax Regulation, 2022

Counterfoil/Original

No……

Received from…….. (Name and address of the person from whom security required u/s 61(5) of Lakshadweep Value Added Tax Regulation, 2022) a sum of Rs……..... (Rupees …….....……) being security under Rule 41 of Lakshadweep Value Added Tax Rule, 2022 required to be furnished.

(Signature)

(Designation)

(Place)

(Date)

Department of Value Added Tax

UNION TERRITORY OF LAKSHADWEEP

Form UTL VAT- 45
[*See Rule 61*]
Certificate of Enrolment as a Value Added Tax Practitioner

This is to certify that the name of ..... son of .....resident of ..... has been enrolled in the list of Value Added Tax Practitioners maintained in my office sub-rule (5) of rule 61 of Lakshadweep Value Added Tax Rules, 2022.

His enrolment No. is .....

Date

Commissioner`s signature

SEAL

UNION TERRITORY OF LAKSHADWEEP

Form UTL VAT- 46

[*See Rule 62*]

Grant of Authority by the Commissioner

The Commissioner of Value Added Tax, Lakshadweep Island do hereby appoint the following officials holding the designation, mentioned against their name for carrying out audit, investigation and enforcement functions under Lakshadweep Value Added Tax Regulation, 2022 and Rules 2022.

S.No.	Name	Designation

This authority would be valid for the period from ..... to ..... (not exceeding three years).

Seal of authority

Signature
Name
Designation

Date

UNION TERRITORY OF LAKSHADWEEP

Form UTL VAT- 47

[*See Rule 16*]

Declaration of Permanente Account Number under section 95

I/We ..... undersigned in the business and liable to pay the tax under Lakshadweep Value Added Tax Regulation, 2022, do hereby declare our Permanent Account Number (PAN) under Income Tax Regulation, 1961 for the purpose of the said Act. The details are as under:-

(1) TIN

(2) Name of the Applicant ……

(3) Name and Style of Business ……

(4) Name and style of business at any …… other place in the U.T. of Lakshadweep Islands……

(5) Whether Permanent Account Number obtained or applied

Obta□ed Appl□d for (Please tick the appropriate Box)

(6) If Permanent Account Number as per Income- tax Regulation, 1961 has been obtained, then please state the number.

(6) I/We _____hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory

Full Name (*first name, middle, surname*)

Designation

Place
Date

*** The declaration shall be signed by a person competent to sign the returns under section 29.**

UNION TERRITORY OF LAKSHADWEEP

Form UTL VAT- 50

[*See Rule 62 of Lakshadweep Value Added Tax Rules, 2022]*

Grant of Authority by the Commissioner

The Commissioner of Value Added Tax, Lakshadweep Islands do hereby appoint the following officials holding the designation, mentioned against their name for carrying out audit, investigation and enforcement functions under Lakshadweep Islands Value Added Tax Regulation and Rules:

S.No.	Name	Designation

This authority would be valid for the period from ..... to ..... (not exceeding three years).

Seal of authority

Date

Signature
Name
Designation